



## **HMRC Digest for August 2019 – Part 1**

HMRC digest compilation of all major HMRC notices issued during the first half of August.

### **Income Tax**

#### **Software compatible with Making Tax Digital for income tax**

The [list](#) of software compatible with Making Tax Digital for income tax has been updated.

### **Capital Gains Tax**

No updates this release.

### **VAT & Customs**

#### **Help and support for Making Tax Digital**

HMRC has updated its [guidance](#) on the rules for MTDfV at the section about who can apply for an exemption.

#### **Monthly euro conversion rates for calculating Customs Duty**

HMRC has published the monthly euro conversion [rates](#) for August 2019.

#### **Contact details for Excise enquiries**

HMRC have [published](#) the latest contact details for excise enquiries.

#### **VAT Notice 701/30 Education and vocational training**

VAT [Notice](#) 701/30 has been updated to contain information about bodies eligible for exempting supplies of education, research, vocational training, examination services, and connected goods and services.

#### **VAT Notice 700/50 Default surcharge**

HMRC has updated its VAT [Notice 700/50](#) to amend the address to which requests to review a decision should be sent.



## **Moving goods through common transit countries**

HMRC has published guidance on moving goods between or through common transit countries by using the Common Transit Convention (CTC).

The CTC allows businesses to:

- Move goods more quickly because customs declarations are not required at each border crossing.
- Only pay customs duties when the goods reach their final destination.
- Complete some customs procedures away from the border.

View the guidance at:

- [What you need to move goods between or through common transit countries including the EU.](#)
- [How to move goods between or through common transit countries including the EU.](#)
- [Common Transit Convention countries.](#)

## **Deferment duty certificates**

HMRC has published [guidance](#) on how to log in to the HMRC Duty Deferment Electronic Statements (DDes) service to view, print or download statements.

## **Capital Allowances**

No updates this release.

## **Employment Taxes**

### **PAYE tools user guide**

The HMRC basic PAYE tools user [guide](#) for the 2019-20 tax year has been updated.

### **Employer Bulletin: August 2019**

HMRC have published their latest [Employer Bulletin](#), for August 2019, a bi-monthly magazine for employers and agents giving up-to-date information on payroll topics.



# AppTheBusiness

This edition contains updates on:

- PAYE Real Time Information (RTI) penalties – continuation of the risk-based approach to charging penalties.
- Class 1A liabilities payable on termination awards and sporting testimonial payments.
- Off-payroll working rules from April 2020.
- Disguised remuneration.
- Basic PAYE Tools – new release.
- Toolkits – revisions published.
- Seasonal workers.
- Construction Industry Scheme (CIS).
- Contractors operating CIS – new VAT reverse charge on building and construction services.
- Trivial Benefits' for your employees – get them right.
- Welsh rates of income tax.
- Student loans.
- Good Work Plan: proposals to support families.
- Did you know that sickness absence costs employers around £9 billion per year?

## Reporting payroll information

HMRC have updated [guidance](#) on what to put in a Full Payment Submission (FPS) and Employer Payment Summary (EPS) with Lower Earnings Limit (LEL) amounts.

## Construction Industry Scheme

No updates this release.

## Corporation Tax

No updates this release.

## National Insurance

No updates this release.

## Inheritance Tax

### Registering a client's estate

HMRC's [guidance](#) on registering a client's estate has been updated to show circumstances when an estate should not be registered.



## Compliance

### HMRC factsheet CC/FS7a: penalties of inaccuracies in returns or documents

HMRC'S [factsheet CC/FS7a](#) has been updated with text relating to the suspension period and to add Soft Drinks Industry Levy to the taxes list.

### List of deliberate tax defaulters

The [list](#) of current deliberate tax defaulters and guidance about details included on the list has been updated by HMRC.

### Making a voluntary disclosure to HMRC

HMRC has updated the postal address for the Individuals & Small Business Compliance (ISBC) unit in its [guidance](#) on how to make a voluntary disclosure to HMRC.

## SDLT

### Software for Stamp Duty Land Tax

HMRC'S [list](#) of commercial software suppliers for filing Stamp Duty Land Tax returns to include a new supplier.

## General

### Contact details for HMRC helplines

HMRC have published updated contact details for a number of tax helplines:

- [Crown servants abroad: tax enquiries.](#)
- [Employers: how to confirm an employee tax code.](#)
- [Flooding: tax helpline.](#)
- [Non-UK residents: Income Tax and Capital Gains.](#)
- [Pension schemes: forms and returns.](#)
- [Seafarers: Income Tax.](#)

### Countdown Bulletin 47 - August 2019

HMRC [Countdown Bulletin 47](#) has just been published.

It contains updates for pension scheme administrators about the ending of contracting-out.



## **Making a subject access request**

HMRC's [guidance](#) about how to use the online service to request access to personal data that the department holds has been updated.

## **The Alcohol Wholesaler Registration Scheme**

HMRC has updated its [guidance](#) concerning applying for approval to sell alcohol to another business to include statistics for Alcohol Wholesaler Registration Scheme (AWRS) applications.

## **Isle of Man approved alcohol wholesalers**

The [list](#) of Isle of Man approved alcohol wholesalers has been updated.

## **List of approved offshore reporting funds**

The [list](#) of approved offshore reporting funds has been updated to include the funds that have entered the Reporting Fund Regime up to 31 July 2019.

## **List of approved payers for foreign entertainers**

The [list](#) of approved payers in the middleman scheme to whom payments can be made without deduction of withholding tax has been updated.

## **Pension schemes newsletter 112 – July 2019**

HMRC has published Pension schemes [newsletter 112](#) (July 2019) containing updates and guidance on pension schemes with articles on:

- Relief at source;
- Pension flexibility statistics;
- Annual allowance;
- The Pensions Regulator (TPR)'s consultation on the future of pension trusteeship and governance;
- Qualifying Recognised Overseas Pension Schemes (QROPS) transfer statistics.

## **Reporting a security vulnerability in an HMRC online service**

HMRC has updated [guidance](#) concerning reporting a security issue in an HMRC online service with information about the National Cyber Security Centre Vulnerability Reporting Service.

## **Step by step nav: Set up a limited company**

HMRC has [published](#) a step by step guide about setting up a limited company.



## Recognised overseas pension schemes notification list

HMRC has updated its recognised overseas pension schemes notification [list](#) with 18 schemes added and 1 removal.

## Signing into an agent services account

HMRC [guidance](#) covering the signing into an agent services account has been updated with further information about using the Government Gateway user ID and password.

## Tax relief for national heritage assets

HMRC has updated its [guidance](#) on the conditional exemption tax incentive scheme for national heritage assets with new contact details for help and advice.

## Off-shore

### Multilateral Instrument and the Ireland-UK Double Tax Convention

HMRC have [published](#) synthesised text of the Multilateral Instrument (MLI) and the 1976 Ireland-UK Double Taxation Convention.

The 1976 Ireland-UK Double Taxation Convention has been modified by the MLI.

The modifications are effective for:

- Taxes withheld at source on amounts paid or credited to non-residents from 1 January 2020.
- Corporation tax from 1 April 2020.
- Income tax and capital gains tax from 6 April 2020.
- All other taxes levied by Ireland for taxable periods beginning on or after 1 November 2019.

### Passport Scheme register

HMRC has updated its Double Taxation Treaty Passport Scheme [register](#) with 25 additions, 9 amendments and 32 deletions.

## Charities and not-for-profits

### Community Amateur Sports Clubs (CASCs)

The [list](#) of which sports clubs are registered with HMRC as community amateur sports clubs has been updated with 2 new additions.



## **Software suppliers for charities**

HMRC has updated its [list](#) of recognised commercial software for filing charity repayment claims online.

## **Brexit**

No updates this release.

## **Scotland & Scottish Taxes**

No updates this release.

## **Wales & Welsh Taxes**

### **Land Transaction Tax and Landfill Disposals Tax**

1. The Welsh Revenue Authority (WRA) has updated its technical [guidance](#) on chargeable consideration for LTT.
2. The WRA has updated [guidance](#) on when and why it may check LTT or LDT returns.

### **Phishing guidance**

The WRA has updated its [guidance](#) on avoiding scams and keeping private information safe when dealing with the WRA.