



HMRC Digest for August 2019 – Part 2

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

Income Tax

Contact details for tax credit and income tax enquiries

HMRC has updated contact details for general income tax, national insurance, PAYE, Construction Industry Scheme, tax credits, child benefit and online services.

View the updated contact details at:

Tax credits	general enquiries
Income Tax	general enquiries
Employers	general enquiries
Construction Industry Scheme	general enquiries
Self-employed - National Insurance	general enquiries
HMRC online services	technical support
Child Benefit	general enquiries

Self-assessment commercial software suppliers

HMRC's [list](#) of commercial software suppliers for tax returns, supplementary pages and attachments has been updated.

Capital Gains Tax

Claiming structures and buildings capital allowances

HMRC has published [guidance](#) covering the claiming tax relief on for buildings and structures where the construction contracts were signed on or after 29 October 2018.

VAT & Customs

Online services for agents

HMRC has updated its [guidance](#) on how to use the online service to manage clients who've signed up to, or wish to opted out of, Making Tax Digital for VAT.



Contact details for customs reliefs and excise enquiries

HMRC has updated contact details for queries about import customs reliefs and excise enquiries.

View the updated details at:

- [National Imports Reliefs Unit](#)
- [Excise: enquiries](#)

VAT domestic reverse charge for building and construction services

HMRC has updated its [guidance](#) on the VAT domestic reverse charge for building and construction services, effective from 1 October 2019, it now includes a webinar link.

VAT Notice 701/7 Reliefs from VAT for disabled and older people

HMRC has updated [VAT Notice 701/7](#) to clarify when builders can zero rate works to restore 'lost space' following a disabled bathroom installation.

VAT Notice 708/6 Energy-saving materials and heating equipment

[VAT Notice 708/6](#) has been updated to reflect changes from 1 October 2019 including the reduced rate availability and introduction of a new 60% test.

HMRC Brief 8 (2019)

[HMRC Brief 8 \(2019\)](#) explains the conclusions of a review of the application of the VAT cost share exemption (CSE) to the social housing sector.

Capital Allowances

Claiming structures and buildings capital allowances

HMRC has published [guidance](#) covering the claiming of tax relief on for buildings and structures where the construction contracts were signed on or after 29 October 2018.

Employment taxes

HMRC advisory fuel rates for company car users

New [advisory fuel rates](#) apply from 1 September 2019:

- The AFR for petrol and diesel have decreased by 1p per mile for 1401cc to 2000cc reflecting decreasing prices over the last quarter.
- In contrast the LPG rate for 1401cc to 2000cc vehicles has risen 1p to 10p per mile.
- Previous rates can be used until the end of September.



List of approved Payroll Giving agencies

HMRC has updated its [list](#) of organisations approved for Payroll Giving purposes.

Off-payroll working (IR35)

HMRC has published updated and new guidance concerning the off-payroll working rules to reflect changes from April 2020.

- [Understanding off-payroll working \(IR35\)](#)
- [Public sector off-payroll working for clients](#)
- [Private sector off-payroll working for clients](#)
- [Off-payroll working for agencies](#)
- [Public sector off-payroll working for intermediaries](#)
- [Private sector off-payroll working for intermediaries](#)
- [Fee-payer responsibilities under the off-payroll working rules](#)
- [How to calculate the deemed employment payment](#)
- [Prepare for changes to the off-payroll working rules \(IR35\)](#)
- [April 2020 changes to off-payroll working for clients](#)
- [April 2020 changes to off-payroll working for intermediaries](#)

Construction Industry Scheme

See VAT section.

Corporation Tax

No updates this period.

National Insurance

No updates this period.

Inheritance Tax

Dealing with a deceased estate

HMRC has published [guidance](#) concerning applying for probate and dealing with the estate of someone who has died.



Trusts and Estates Newsletter: August 2019

HMRC has published its August 2019 Trusts and Estates [newsletter](#) containing updates and guidance on inheritance tax and trusts, covering:

- Agent Toolkits
- Trust Registration Service
- Micro service development
- Protecting your data – authorising an agency to act on behalf of a trust for the Register
- Fifth Anti-Money Laundering Directive update
- Trusts and Estates Allowance - making tax easier for trusts and estates with small amounts of savings income;
- Publication of lifetime gifting research
- Office of Tax Simplification review into inheritance tax – part 2
- IHT421 agent update;
- Changes to agent letters issued when the IHT400 is processed
- Administration period of deceased's estate: income tax and capital gains tax
 - Informal payment arrangements
 - Complex estates: online registration
 - Agent authorisation
- Draft legislation released on L-day.

Compliance

How to make a voluntary disclosure

HMRC's [guidance](#) concerning making a voluntary disclosure has been updated with further help and advice.

Financial sanctions: ISIL (Da'esh) and Al-Qaida organisations

HM Treasury has issued a further financial sanctions [notice](#) against ISIL (Da'esh) and Al-Qaida organisations.

SDLT

See Scottish taxes section.



General

Agent update: issue 73

HMRC has recently published Agent Update: [issue 73](#) (August 2019)

The latest edition includes articles covering:

- Temporary increase in the Annual Investment Allowance - detail on the temporary increase in the allowance until 1 January 2021.
- National Insurance Contributions on termination awards and sporting testimonial payments introduction of Class 1A NICs liabilities from 6 April 2020.
- Corporate Interest Restrictions - the guidance on Corporate Interest Restrictions has been uploaded into the Corporate Finance Manual.

HMRC mid-sized business tax strategy

HMRC has [published](#) the results of research exploring the tax strategies of mid-sized business, along with how mid-sized businesses engage with tax agents and HMRC.

List of authorised ISA managers

HMRC's [list](#) of authorised Individual Savings Account (ISA) managers with 3 additions and 2 amendments has been updated.

HMRC calculator tools

HMRC has updated a number of its online calculator tools:

- [Calculate your statutory redundancy pay](#)
- [Calculate your employee's statutory redundancy pay](#)
- [Calculate your employee's statutory sick pay](#)
- [Maternity, adoption and paternity calculator for employers](#)
- [Check if you can get leave or pay when you have a child](#)
- [Plan your adoption leave](#)
- [National Minimum Wage and Living Wage calculator for employers](#)
- [Tax credits: working out your childcare costs](#)
- [VAT payment deadline calculator](#)
- [Calculate your part-year profits to finalise your tax credits](#)
- [Intestacy - who inherits if someone dies without a will?](#)
- [Calculate your Married Couple's Allowance](#)
- [Estimate your penalty for late Self-Assessment tax returns and payments](#)
- [Check if simplified expenses could save your business money](#)

Registering for climate change levy and correcting errors

HMRC has published two new guides concerning [registering for climate change levy](#) and [correcting climate change levy errors](#).



HMRC research and analysis on tax credits non-compliance

HMRC has published four reports relating to research concerning aspects of tax credits non-compliance.

- [Understanding customer errors in tax credits](#)
- [Working Tax Credit and self-employed claimants](#)
- [Qualitative research on tax credits customers' notification of changes to partner status](#)
- [Tax credits compliance interventions: customer experiences of High Risk Renewals](#)

September monthly exchange rates

HMRC has [published](#) its September 2019 monthly exchange rates for use in converting any foreign currency into sterling for customs and VAT purposes.

Off-shore

No updates this period.

Charities and not-for-profits

List of software suppliers for charities online

HMRC has update its [list](#) of recognised commercial software suppliers capable of filing charity repayment claims online.

Brexit

HMRC auto-enrols businesses for trading with the EU post Brexit

HMRC has issued [letters](#) to traders allocating UK EORI (Economic Operator Registration and Identification) numbers to enable trading with the EU post Brexit.

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Scotland & Scottish Taxes

Revenue Scotland Land and Buildings Transaction Tax Bulletin 5

Revenue Scotland has [published](#) LBTT Bulletin 5 updated with respect to its approach to daily penalties following a recent Upper Tribunal for Scotland decision.

Wales & Welsh Taxes

Phishing guidance

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