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# TAX Adviser

## Further extensions to Covid support schemes

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*Natalie Backes* review the  
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PLUS ADIT exam results – Impact of *Uber* – Home loan schemes – Partial closure notices

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READING



Happy Easter to all our clients and candidates!

# Vice President's page

president@ciot.org.uk  
Gary Ashford



## Can Covid-19 lead to a fresh start?

It is Sunday afternoon: Spring is in the air, the sun is shining and blossom is in the trees. I am about to do the first cut of the grass for the year. As I jump start my lawnmower (which I will soon make redundant – see later), I reflect on the past year, where I have worked at home for all but two days, and contemplate the year ahead.

Not in my lifetime has anything affected so many lives as much as Covid-19.

I am one of the lucky ones, in that I have not lost anyone dear to me during the pandemic. But I do think about and empathise with people and families who have. I want to thank anyone who works for the NHS or the care system, on behalf of the CIOT. The CIOT represents mere tax advisers, but I am sure all members will agree that we should do what we can to support health and care staff. This is where we can possibly all do more, perhaps providing pro bono support via Tax Aid or Tax Help for Older People.

The government has provided huge financial support for those who have not been able to work in these difficult times. There will be huge pressure on the government finances, certainly until I retire and most likely for generations to come (quite a sobering thought). As someone who handles a lot of contentious tax matters, we have started to see HMRC investigate furlough claims, and I expect this will only increase.

One of the by-products of Covid-19 is the huge increase in homeworking. As we all get vaccinated and the government tries desperately to find ways to open up the economy, it will be interesting to see whether the phenomenon continues. Where would we be without the world wide web and the associated platforms for both working and communicating?

This leads me to principal private residence relief (PPR). If the government believes that it is a relief worth keeping, there must be an argument to relax some of the restrictions around treating rooms or buildings as home offices. But as I say, PPR may well be on borrowed time given the OTS papers on the benefits and threats linked to CGT rates lower than their income tax counterparts. I hope not, as I think it provides a fair safe harbour for the bulk of the population who seek to amass modest capital for themselves and their families.

The incontrovertible truth is that whether people will be working in offices or at home, digital working is here to stay.

One of the significant challenges presented from the digital economy is the unfair commercial practice offered to those e-commerce businesses operating out of low or zero taxation territories. That is already changing, as a result of the BEPS (base erosion profit shifting) actions. Low and zero taxation territories have now introduced

substance requirements to meet with BEPS Action 5. And later this year I would expect OECD member countries to adopt the BEPS Action 1 proposals. The Pillar 1 and 2 proposals will introduce some very significant changes to the long held international taxation principles, particularly the right of countries to tax income linked to resident users of digital services. These rules will not just affect large corporates, or large tech social media or e-marketplaces.

I am also seeing significant developments in the area of e-money and crypto assets. As Bitcoin values soar (whether they can maintain those levels is another question), the arrival of crypto assets and new technology is here to stay.

As someone passionate about the environment (and about to retire their petrol lawnmower), and as an international tax adviser who has spent significant time over pre Covid-19 years regularly travelling overseas, I think that we have a unique opportunity. As we come out of Covid-19, we are faced with huge debt levels across the world. But we are also faced with a planet in dire need of help. I cannot help but think we can already see part of the solution, in the digital working that we have been forced to adopt.

I am also Vice President of CFE Tax Advisers Europe (of which CIOT are a member). CFE is working very closely with fellow bodies in other continents; WAUTI (West African Union of Tax Institutes) and AOTCA (Asia-Oceania Tax Consultants' Association). These organisations and STEP have created the Global Tax Adviser Platform (GTAP), and this collaboration lends itself to international tax voices about the plight of the environment. (See page 44 for further information.)

I would expect to see government policies to kick start the economy – but why can't these include large green capital projects? Such projects will allow us to put people to work again and invest in everyone's future. I am delighted and proud that the CIOT has already taken a lead and introduced its own environmental taxes committee, chaired by Jason Collins. I know all members will agree with me that we should all put our might behind supporting this.

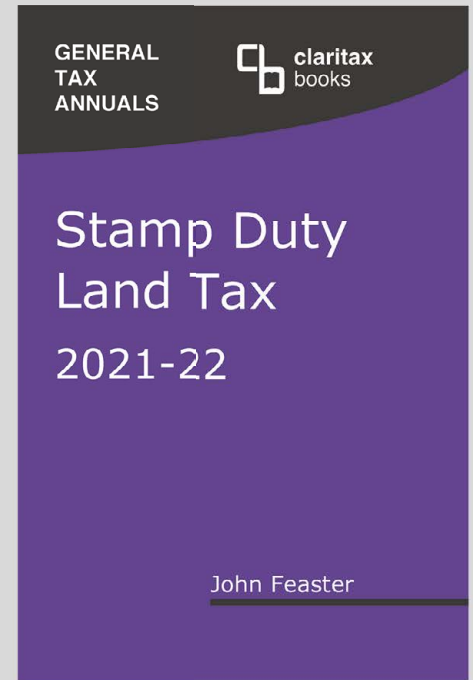
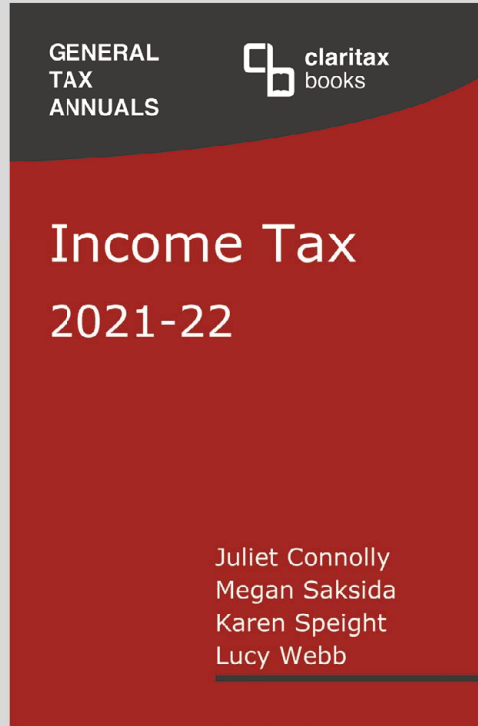
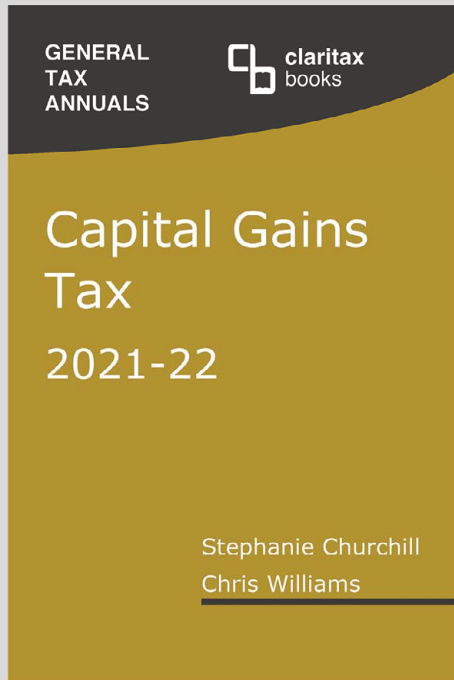
Here is to a better year ahead,

Gary Ashford  
Vice President, CIOT  
president@ciot.org

**“ If the government believes that private residence relief is worth keeping, there must be an argument to relax some of the restrictions. ”**

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## The highlights of March

What have been the highlights of the month of March for you?

My first was definitely the Budget on 3 March. In the preceding months, I recall there was quite a lot of speculation (or scaremongering) that the rates of capital gains tax on assets, other than residential property, would increase from 10% and 20% to rates potentially equivalent to income tax rates (20%, 40% and 45%). Some commentators considered that increasing those rates at a time when we are trying to exit lockdowns and stimulating the economy might have the opposite effect.

It was interesting that the rate of corporation tax will increase to 25% from 1 April 2023 where a company's taxable profits exceed £250,000, with a tapered rate applying between £50,000 and £250,000. I also noticed the re-introduction of 'associated' companies so the £250,000 threshold was allocated equally among those associated companies.

I was somewhat shocked at the introduction of the new 'super-deduction', especially considering our pressing the government to consider extending the period for the £1 million Annual Investment Allowance beyond 31 December 2020. You may recall that last November the period was indeed extended until 31 December 2021.

One hopes that, through a combination of super-deduction and Annual Investment Allowance, businesses make good use of these reliefs while they are available. Might the Annual Investment Allowance cease on 31 December 2021 for incorporated businesses because they can benefit from a super-deduction?

While the personal allowance did increase to £12,570 from 6 April 2021, there will be no further increases for several years. This freeze to the allowance, combined with the similar freeze to the threshold at which higher rate tax becomes payable, is expected to collect more income tax to begin paying down the UK's debt mountain.

I heard some commentators mention that those individuals with taxable income in excess of £150,000 will not notice any effect, whereas those of us at the other end of the scale will notice – especially as the freeze is expected to bring more workers within the liability to the higher rate of income tax and, as another consequence, more families may become liable to the High Income Child Benefit Charge.

When I heard these announcements, I wondered if this was another example of the government expecting us to pay our fair share of tax? Might there be a suggestion that those hardest hit by the pandemic, being furloughed

for example, could be the workers who are required to pay more tax to pay down the debt mountain?

My second highlight of this month was the virtual conference 'UK and Ireland: doing business post-Brexit'. Even though the transition period ended over three months ago, businesses and their advisers are struggling with the complexity of the new rules. I introduced the event before Peter Rayney, the President of the CIOT, chaired the conference.

While the theory of what should be happening might be rather straightforward, the actual implementation of the Trade and Cooperation Agreement has stumbled a few times already. And in recent weeks, both the UK and EU appear to have become embroiled in legal disputes.

Besides thanking the panel of Sally Jones (EY Trade Strategy and Brexit lead), John O'Loughlin (PwC Dublin), Daniel Taylor (HMRC's Head of EU Exit VAT Negotiations and NI Policy) and Rose Tierney (Tierney Tax Consultancy – Dublin), a special thank you must also be directed to those people working tirelessly behind the scenes on the day – George Crozier and Ieva Liepina. It is not until one becomes more closely involved in putting together such an event that one can really appreciate the time and effort involved.

My third and final highlight is the knowledge that ATT and CIOT are in safe hands with Jane Ashton and Helen Whiteman. During this pandemic, right from Spring last year to date, both Jane and Helen have worked to ensure that we, as Members of ATT and/or CIOT, have the support from the virtual Monck Street office when we need it. I extend my gratitude to all staff working in the virtual Monck Street.

There was one other big event during March – the televised Royal interview on the evening of 7 March (shown in the UK on the evening of 8 March). By the time you are reading this in April, I suspect the interview will still be a topic of conversation.

But anyway, continue to stay safe, and hopefully we will all be able to meet up again in three or so months.

A handwritten signature in black ink that reads "Richard Todd". The signature is fluid and cursive.

Richard Todd  
ATT Deputy President  
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“ Might there be a suggestion that those hardest hit by the pandemic could be the workers who are required to pay more tax to pay down the debt mountain? ”





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Chancellor Rishi Sunak has certainly delivered his two Budgets in extraordinary circumstances. This no doubt explains why both the 2020 and 2021 Budgets were very focused, without the large number of individual measures that Gordon Brown and George Osborne would certainly have introduced. However, some of the longer tail was released three weeks later, on Tax Day.

The Budget measures fall into three categories: short-term help for those adversely affected by the pandemic and lockdowns; medium term boosts to the economy; and a longer term start to reduce the current deficit, through increasing taxes.

## Short term help

The full list of short-term measures is:

- Coronavirus Job Retention Scheme (CJRS): extension to September 2021 (see the article by Rachel McEleneay and Natalie Backes on page 9);
- Self-employment Income Support Scheme (SEISS): two further grants. The fourth grant will cover February to April 2021 and will be paid out between late April and May 2021. The fifth grant will be available to claim from July until September;
- Business rates: three months 100% holiday, nine months 66% relief with cap;
- VAT: extension to reduced rate for hospitality, accommodation and attractions (5% to 30 September 2021, then 12.5% to 31 March 2022);
- VAT: extend the window for starting deferred payments through the VAT New Payment Scheme by up to three months;
- Stamp duty land tax: maintain nil-rate band at £500k until 30 June 2021, £250k until 30 September 2021;
- Universal credit: maintain £20 increase to standard allowance for six months;
- Universal credit: three-month delay to minimum income floor reintroduction;
- Universal credit: maintain surplus earnings de minimis at £2,500 in 2021/22;
- Shared accommodation rate (SAR): accelerate introduction of exemptions; and
- Statutory Sick Pay Rebate Scheme: extension.

Also, (as usual) fuel duty is frozen again, and alcohol duty gets a one-year freeze.

## Boosting investment

The medium-term boost to investment came in the form of a super-deduction for companies' plant and machinery expenditure. Companies – but not partnerships or self-employed individuals – will be able to claim 130% in-year relief for main rate capital expenditure on plant and machinery and 50% in-year relief for special

# A focused Budget with a long tail

*Bill Dodwell* considers the measures announced in the March Budget and the range of consultations announced on Tax Day



rate capital expenditure from 1 April 2021 to 31 March 2023. Operating leases, second-hand assets and cars are excluded. This is expected to cost over £25 billion, before some clawback in later years, as expenditure is brought forward. The government hopes that the substantial investment in plant and machinery will make the UK economy more productive by improving the technology, infrastructure and skills that workers need to produce goods and services.

Various bodies, including the CIOT, had asked the government to consider extending loss relief so that businesses can get rapid and effective relief for losses in the years affected by the pandemic. Their wish was granted with the introduction of three-year loss relief carry-back for trading losses from 1 April 2021, for companies, individuals and partnerships. The total amount that can be carried back per taxpayer in each additional year is £2 million, with the same cap for groups. The relief will apply to trading losses which occur in accounting periods which fall in the 2020/21 and 2021/22 tax years. It is expected to cost £1 billion in those two years, but it is predicted that all this will be recovered over the next four years, as the acceleration of loss relief unwinds.

## Future tax increases

Finally, the chancellor made two important announcements for the future, which will raise tax and contribute to reducing the deficit. For individuals, allowances and

thresholds will be frozen until 2025/26. Freezing the personal allowances and higher rate threshold initially raises £1.5 billion, rising rapidly to over £8 billion.

Companies will face a 25% rate of corporation tax on their profits from 1 April 2023. The existing 19% rate will be retained for companies/groups with profits not exceeding £50,000 with a marginal rate up to £250,000. This is thought to bring in over £16 billion annually, although some commentators have doubted whether it would be fully effective. Companies which account for deferred tax will need to reflect the new rates from enactment, or substantive enactment – both of which are likely to be in July 2021.

## Tax Day

After the high-level announcements at the Budget, the government decided for the first time to announce separately a range of new consultations and responses to prior consultations. The financial secretary to the Treasury said in his foreword:

‘...this overall approach is itself intended to be something of a reform. By announcing these measures and consultations separately from the Budget, we are seeking to create greater visibility and transparency for Parliamentarians, tax professionals and other stakeholders. We hope that increased scrutiny of tax measures will



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increase the overall quality of tax policy and legislation, on which millions of taxpayers ultimately rely.'

### Tax administration

The prime focus of the consultations is on tax administration reforms, including a new legislative framework suitable for a modern era, where many taxpayers do not need to file annual tax returns, instead relying on periodic reporting and updates to their forthcoming single digital account. The document notes that HMRC will receive £95 million to invest in the digital account and improve the tax payment process. The account will be developed around an individual, rather than around different taxes.

Consultations in this section include one on timely payment, which explores the potential for tax to be paid closer to the point of earning income. The paper notes the timing advantage available to the self-employed and to smaller companies, who pay tax much later than employed people. The paper states that no changes would be take effect in this parliament, reflecting the need for the economy to recover from the pandemic. Work by the Office of Tax Simplification has shown that many lower and middle income self-employed taxpayers would like to pay their tax much more frequently than the often unknown large payments twice a year.

There is also the latest response to the issue of raising standards in the tax advice

## PROFILE



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**Email** bill@dodwell.org

**Profile** Bill is Tax Director of the Office of Tax Simplification and Editor in Chief of *Tax Adviser* magazine. He is a past president of the Chartered Institute of Taxation and was formerly head of tax policy at Deloitte. He is a member of the GAAR Advisory Panel. Bill writes in a personal capacity.

market. The consultation asks for views on defining what is tax advice and proposes that anyone giving tax advice must have professional indemnity insurance. Members of the main professional bodies have been required to have insurance for many years and some have found that their insurers set limits on their scope of practice. The consultation refers to 'better access to redress where [taxpayers] have received bad advice' but no doubt there is some anticipation that only advisory businesses meeting certain standards will be able to get insurance.

The Office of Tax Simplification is very pleased to see the announcement that the government accepts its recommendations for improving inheritance tax administration. From 1 January 2022, over 90% of non-taxpaying estates each year will no longer have to complete inheritance tax forms for deaths when probate or confirmation is required. In addition, the current temporary provision accepting an inheritance tax return without requiring physical signatures from all those involved will be made permanent. Reporting regulations will also be updated to clarify the requirement for estates to submit an inheritance tax account where the deceased was never domiciled in the UK but owned indirect interests in UK residential property.

### Non-compliance

There is the inevitable update on measures to assist HMRC in tackling non-compliance. Perhaps the most significant is the latest development in relation to promoters, where there are plans to ensure HMRC can protect their position by securing or freezing a promoter's assets so that the penalties they are liable for are paid, tackling offshore promoters and the UK entities that support them, closing down companies that promote avoidance schemes and disqualifying their directors, and supporting taxpayers to identify and exit avoidance schemes.

The other area to think about is tax conditionality. The idea is to ensure that those who need licences to do business – such as private hire drivers – must prove they are registered for tax before they can renew their licence. The measure will start in England and Wales from April 2022 and the government will consult on extending the measure to Scotland and Northern Ireland, in conjunction with the devolved

administrations. The House of Lords Economic Affairs committee expressed some concern that requiring applicants to demonstrate that they were registered for tax might drive them not to seek licences, which seemed an unhelpful worry and was rejected by the government, which 'remains committed to seeking views on the wider application of tax conditionality'.

### Other areas

There were also a range of other consultations, responses and policy announcements. The fundamental review of business rates jogs along, with the release of an interim report, including responses to the original consultation. There is a consultation on aviation duty, with the intention of reducing the levy on domestic flights and increasing it on very long-haul flights. There will be a tightening up of the criteria for business rates in relation to self-catering accommodation; there has been evidence of some abuse here.

There is a consultation on transfer pricing documentation. The UK decided not to follow the original model set out in the base erosion and profit shifting project, believing that it already had sufficient information and powers to obtain additional information if needed. However, the new consultation will examine whether businesses in scope of country-by-country reporting should be required to maintain a master file and local file, and whether all businesses within the scope of UK transfer pricing legislation should be required to report specific information on cross border transactions with connected parties.

Interestingly, some proposals will not go forward, following consultation. These include possible changes to VAT grouping, the introduction of a carbon emission tax and reform to the tax treatment of trusts. This shows the value of responding well to consultations; we should not presume that everything consulted on will inevitably go ahead.

Finally, I must conclude by drawing attention to the announcement of the five-year review of the Office of Tax Simplification. The 2016 legislation for the OTS specified that the Treasury should review the effectiveness of its independent adviser on tax simplification. To support its work, the Treasury will appoint an expert panel to advise and seek views widely.

# It's time to complete your 2020 Annual Return.



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- professional indemnity insurance.

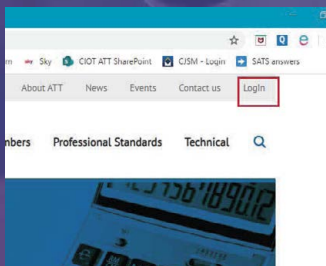
Please check that you have completed yours by logging on to the Members Portal (<https://pilot-portal.tax.org.uk>) then going to Secure area/Members Area/Compliance/Annual Return where you will be able to complete any outstanding form.

\*Excludes those who are fully retired and students.

## STEP BY STEP GUIDE TO COMPLETING YOUR 2020 ANNUAL RETURN

### 1. Login

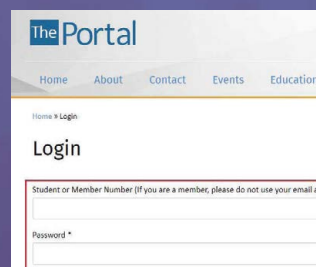
On the ATT website click login located in the top right. On the CIOT home page please refer to the advert on the right hand side.



### 2. Portal

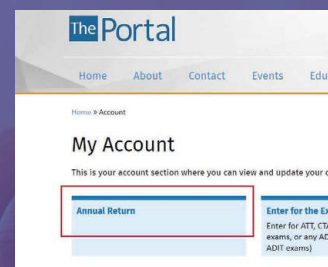
To access your account on the portal please use your:

- **member number**
- **email address**



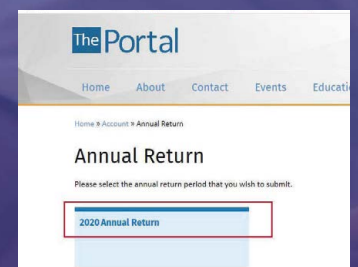
### 3. Account

Select Annual Return option



### 4. Period

Select 2020 Annual Return period



Failure to complete an Annual Return is contrary to membership obligations and may result in referral to the Taxation Disciplinary Board (TDB).

# Further extensions to support schemes

*Rachel McEleney and Natalie Backes* review the extensions to the Coronavirus Job Retention Scheme and the Self-employment Income Support Scheme



## KEY POINTS

### ● What is the issue?

The chancellor announced in his Budget that both the Coronavirus Job Retention Scheme (CJRS) and the Self-employment Income Support Scheme (SEISS) will be extended to 30 September 2021.

### ● What does it mean for me?

Throughout the duration of CJRS, employees will continue to receive 80% of their wages (up to a monthly maximum of £2,500) for the time they are furloughed. There will be a fourth SEISS grant covering the period from 29 January to the end of April 2021, followed by a fifth grant covering May to September 2021.

### ● What can I take away?

Although the extension of these schemes will be welcome news, many of the complexities associated with CJRS and SEISS remain. It's important that businesses understand these and are able to assess the impact on them.

As widely expected, the chancellor announced in his Budget speech on 3 March 2021 that both the Coronavirus Job Retention Scheme (CJRS) and the Self-employment Income Support Scheme (SEISS) will be extended to 30 September 2021. This is welcome news to businesses affected by Covid-19 but, as always, the devil is in the detail. We have outlined in this article the key points on the extension of these schemes.

### Coronavirus Job Retention Scheme

Throughout the duration of the scheme, employees will continue to receive 80% of

their wages (up to a monthly maximum of £2,500) for the time they are furloughed. In most other respects, the rules governing the CJRS remain unchanged. Employers continue to pay employer NICs and pension contributions. Employees being furloughed must agree to a change in the terms and conditions of their employment; and the furlough scheme continues to enable part-time working. Where the employee works reduced hours (compared to their 'usual hours', determined according to a prescribed formula), the grant available for unworked time is reduced accordingly.

## CJRS FUNDING

	November 2020 to June 2021	July 2021	August to September 2021
Employer funding	<ul style="list-style-type: none"> <li>Agreed salary for hours worked</li> <li>Any agreed top-up salary for hours not worked</li> <li>Employer NIC/pension costs</li> <li>Apprenticeship Levy</li> </ul>	<ul style="list-style-type: none"> <li>10% of regular wages, up to £312.50</li> <li>Any agreed salary for hours worked</li> <li>Any agreed top-up salary for hours not worked</li> <li>Employer NIC/pension costs</li> <li>Apprenticeship Levy</li> </ul>	<ul style="list-style-type: none"> <li>20% of regular wages, up to £625</li> <li>Any agreed salary for hours worked</li> <li>Any agreed top-up salary for hours not worked</li> <li>Employer NIC/pension costs</li> <li>Apprenticeship Levy</li> </ul>
CJRS funding	<ul style="list-style-type: none"> <li>80% of regular wages up to £2,500, with a percentage reduction for any part-time working</li> </ul>	<ul style="list-style-type: none"> <li>70% of regular wages, up to £2,187.50, with a percentage reduction for any part-time working</li> </ul>	<ul style="list-style-type: none"> <li>60% of regular wages, up to £1,875, with a percentage reduction for any part-time working</li> </ul>

### Funding levels

For claim periods up to 30 June 2021, the government will continue to pay 80% of wages up to a maximum of £2,500 monthly. For claim periods falling into July 2021, the government will pay 70% of wages up to a cap of £2,187.50 for the hours the employee is on furlough. Employers will need to make an additional contribution of 10% towards the cost of paying for unworked hours.

For claim periods in August and September, the government will pay 60% of wages up to a cap of £1,875 monthly for the hours the employee is on furlough. Employers will need to contribute 20% towards the cost of paying for unworked hours.

## For claim periods up to 30 June 2021, the government will continue to pay 80% of wages up to a maximum of £2,500.

### Eligibility

Under the current set of rules, which governs claim periods up to 30 April 2021, employees must have been included on a PAYE Real Time Information (RTI) submission from the employer to HMRC in the period between 20 March 2020 and 30 October 2020. Any employees made redundant after 22 September 2020 could also be re-hired and put on furlough.

For claim periods from 1 May onwards, eligibility has been extended to more recent hires. Employees must have been on an RTI submission between 20 March 2020 and 2 March 2021 to qualify. HMRC has not yet announced whether there will be another extension of eligibility to re-hired staff who have previously been made redundant.

### Complexities

Many of the complexities of making claims under CJRS will continue under

the extension of the scheme. These include:

- Determining the 'reference salary':** CJRS grant claims are based on a percentage of the *reference salary*. There are very detailed rules as to how to determine an employee's *reference salary*, depending on whether their pay is fixed or variable. For variably paid employees, the determination involves a comparison of the amounts earned in 2019/20 and the earnings in the same calendar period in either 2019 or 2020, depending on the month involved. Getting these calculations right requires a great deal of expertise and care.
- Determining 'usual hours':** A similar set of rules with equal complexity determines an employee's *usual hours*. Because of the level of detail required, employers may not have sufficiently good records to determine the hours an employee worked in a previous year.
- Unusual results:** Whilst the rules normally result in a grant claim in line with expectations, there are circumstances where the correct treatment can seem counter-intuitive. For example, a fixed pay/fixed hours employee who has started to work part time (for reasons unrelated to CJRS) since March 2020 could be entitled to receive more income if they are furloughed than if they were working. Simply paying a furloughed employee less than the strict rules suggest is not advisable, since this could invalidate any CJRS grant claim made in relation to the employee. Employers should consult with HMRC or their advisers in such situations.

### Self-employment income support scheme

There will be a fourth SEISS grant covering the period from 29 January to the end of April 2021, followed by a fifth

grant covering May to September 2021. In order to be eligible for either of the grants, the individual's 2019/20 tax return must have been filed by midnight on 2 March 2021.

For eligible individuals, the fourth grant is equivalent to 80% of three months' average profits, capped at £7,500. The fifth grant will work in a similar way, but the amount of the grant will depend on the extent to which turnover has been affected. Those whose turnover has dropped by 30% or more should be entitled to the full 80% subject to the £7,500 cap. If the drop is smaller, the grant is at 30% with a cap of £2,850.

As highlighted in the chancellor's speech, about 600,000 individuals who were ineligible for the first three grants are expected to be eligible for the fourth and fifth grants.

### How the new grants differ from the first three

The eligibility rules for the fourth grant are intended to be broadly the same as those for the third, with the exception of the years that are considered for the income criteria for eligibility and the calculation of average profits.

For the first three grants, the income criteria were based on 2018/19 profits and non-trading income of that year, or average profits and average non-trading income over the three years to 2018/19. Either 2018/19 profits or average profits had to be £50,000 or less, but greater than or equal to non-trading income over the same period. Average profits were normally based on the results for 2016/17, 2017/18 and 2018/19 but this could vary, depending on when trading commenced and whether the individual was subject to special rules for parental leave or military reservists.

For the fourth grant, the income criteria are based on either 2019/20 profits and non-trading income, or average profits and non-trading income for the four years to 2019/20. Although

the guidance is not explicit, it is expected that the grant will be based on the four-year average where the individual meets the income criteria for either 2019/20 alone or on average.

The detailed rules for the fifth grant have not yet been published, but it is expected that the average profits will be determined in the same way as they are for the fourth grant. Whether the changes are beneficial will depend on the individual's circumstances. Some examples that illustrate this are set out below:

- Individuals who became self-employed in 2019/20 were not eligible for the previous grants, so they now have the potential to qualify for the fourth and fifth grants.
- Some individuals who became self-employed in 2018/19 were also unable to apply for the previous grants due to the requirement to have trading profits in that year and for them to be greater than or equal to non-trading income. If they were employed at the start of the tax year and self-employed at the end, but their employment income exceeded their trading profits, they would not have been eligible.
- Individuals whose trading profits for 2019/20 were higher than the average profits for the preceding three tax years could be entitled to higher grants than before in some cases. This could include some new parents who were eligible for the earlier grants based on the original criteria, but whose average profits had been reduced by a period of parental leave. The parental leave will still have an impact, but the extra year of profits could dilute the effect.
- In some cases, having lower profits in 2019/20 than previous years could make someone who was ineligible for the first three grants eligible for the fourth and fifth grants. For example, if the individual's 2018/19 profits and three-year average both exceeded £50,000, they would have been ineligible for the first three grants. Having 2019/20 profits of £50,000 or less could allow them to meet the income criteria.
- Any individuals who failed to file their 2019/20 tax returns by midnight on 2 March 2021 will be ineligible for the fourth and fifth grants. Some individuals who meet all other criteria and who qualified for the first three grants could therefore find they are not eligible if they are behind on their paperwork.

## PROFILE



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**Profile:** Rachel works in Deloitte's Tax Policy Group and leads the firm's internal tax training programme for practitioners dealing with private clients. She deals with all areas of personal taxation, with particular specialisms in residence, pensions, professional partnerships and private residence relief.



**Name:** Natalie Backes

**Job title:** Associate Tax Director

**Employer:** Deloitte LLP

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**Profile:** Natalie Backes is an Associate Director at Deloitte. She has more than 20 years' experience working in employment tax, advising some of the biggest employers in the UK. She has specialised in tax policy for the last decade, working with government and industry groups to shape the future employment tax landscape.

- Those who were eligible for the first three grants and whose average profits over the four years to 2019/20 are lower than the three years to 2018/19 will be entitled to lower grants than before.

## The government will be investing heavily in combatting fraud and error arising from the Covid-19 support schemes.

- As noted above, those who don't meet either set of income criteria are not eligible for grants. The population affected for the fourth and fifth grant may differ from the first three, however, as the criteria are based on different tax years. Some of those who qualified for the first three grants could find that they are ineligible for the fourth and fifth grants if both their 2019/20 and four-year average profits exceed £50,000.
- The turnover test for the fifth grant seems set to create a cliff edge. The average amount paid as a third grant, which was based on 80% of profits, was £2,800. An individual who remains eligible for the scheme and whose average profits do not fluctuate should therefore expect to receive £2,800 as a fifth grant if their turnover reduces by 30%. If it only reduces by 29%, the grant would only be £1,050 (a £1,750 drop).

### Enforcement: CJRS and SEISS

The government has also announced that it will invest heavily in combatting

fraud and error arising from the Covid-19 support schemes. £100 million is being set aside for a new HMRC 'Taxpayer Protection Taskforce' of 1,265 staff, mainly dedicated to CJRS and SEISS.

HMRC has already started a large number of probes into CJRS claims. Whilst the new Taskforce places the biggest emphasis on addressing fraud, HMRC will also expect employers to rectify any significant mistakes. Employers should be prepared to explain the basis of their claims and be able to show that HMRC guidance was followed when making claim calculations. HMRC is encouraging employers to undertake a self-review and is facilitating repayments from employers who find that they have inadvertently overclaimed.

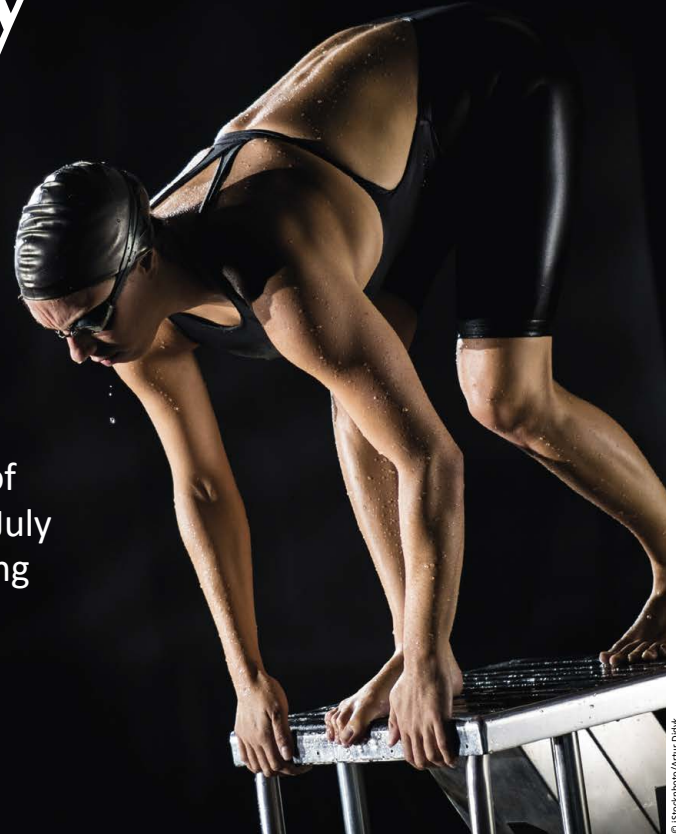
Mistakes on calculations may be less of an issue for SEISS, as the grants are based on tax return data that HMRC already has. The main area for enquiry is whether the individual meets the other eligibility criteria, such as the requirement for the trade to be continuing and for it to have been adversely affected by Covid-19. HMRC has already written to some taxpayers who are thought to have ceased trading, and further compliance activity after the 2020/21 tax returns are filed should be expected.

### Conclusion

Although the extension of these schemes will be welcome news to many businesses, particularly the newly self-employed, many of the complexities associated with CJRS and SEISS remain. It's important that businesses understand these and are able to assess the impact on them.

# Get ready for major changes

Neil Warren considers the introduction of two reporting systems in the EU from 1 July 2021 and also new VAT rules for importing low value shipments of goods



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## KEY POINTS

### ● What is the issue?

From 1 July 2021, the introduction of the IOSS reporting system should simplify customs and paperwork procedures for businesses shipping goods worth up to €150 by accounting for 'sales VAT' rather than 'import VAT'. A UK business will register for IOSS with the tax authority of a single member state and submit and pay monthly returns.

### ● What does it mean for me?

A separate reporting system will be introduced to collect VAT on many services supplied in the EU; e.g. land services (B2C). Registration for the OSS and the submission of a single quarterly return to one tax authority will avoid having to separately register for VAT in each EU country where relevant sales are made.

### ● What can I take away?

The new procedures are not changing the place of supply rules for services, only the way that the tax is collected and paid. For goods, there will be different VAT outcomes depending on whether a non-EU supplier sells goods directly to non-business customers or via an online marketplace.

Many GB businesses exporting low value shipments of goods to the EU have found the procedures very tricky since the end of the transitional deal on 31 December 2020. Arrivals in the EU are now subject to VAT and import duty – the free movement of the single market no longer applies. But a new system is being introduced by the EU on 1 July 2021, which should make procedures easier for shipments with a value of €150 or less. And, on the same date, the principles of the EU's Mini-One-Stop Shop (MOSS) are being extended to include more supplies than just broadcasting, telecommunication and electronic services. This will make VAT accounting easier for many UK businesses.

### Supplying services

Imagine the following situation: opera singer Mario is resident in the UK and registered for VAT. He has agreed to perform at three private concerts for wealthy individuals in Italy, France and Belgium; i.e. these are B2C supplies. The concerts are all taking place in September 2021. What does he do about VAT?

The opening challenge with any supply of services that involves international issues is to consider the place of supply rules for the service in question. In the case of B2C

performance services, such as educational, entertainment and sporting activities, this depends on where they are taking place. In Mario's case, his fees will be outside the scope of UK VAT but subject to Italian, French and Belgian VAT instead.

Until 30 June 2021, Mario would have needed to register for VAT in each EU country, submitting returns to three different tax authorities. He does not benefit from a local VAT registration threshold in these countries because he is not resident there; i.e. a zero-threshold applies.

### The One Stop Shop scheme

The good news for Mario is that the introduction of the new One Stop Shop (OSS) non-Union scheme from 1 July 2021 will move the goalposts dramatically:

- Mario can still use the previous system if he wants to, having separate VAT registrations in each country. He might prefer this approach because it means he can claim input tax on local expenses when he submits his returns. With the OSS returns, only VAT on sales is being declared – any VAT on expenses must be recovered directly from the tax authority where the VAT was paid with the more cumbersome 13th directive system.



- Alternatively, he can register for the OSS non-Union scheme in any EU country of his choice – and then use his single registration number to charge and declare VAT in all EU countries where he performs. He still charges the rate of VAT that applies in the country where he is performing, not the rate that applies in the country where he has registered for OSS. A single OSS return will be submitted electronically each quarter, showing the VAT he has collected in each EU country.
- It makes sense for Mario to register in a country that speaks good English, namely Ireland, Malta or the Netherlands.

### Land and other services

An important point to understand is that the new rules will not change any of the existing place of supply rules. The place of supply for Mario's concerts has always been where they are held for B2C jobs, and this is unchanged from 1 July 2021.

Another situation where the new rules will help is for land services (B2C); for example, where a UK bricklayer does B2C jobs in different EU countries. The place of supply for land services is where the property is based. However, these rules extend to many other 'performance services' – as listed in VAT Notice 741A s 9. For example, I have a private client who has holiday apartments in three EU countries and is VAT registered in each country – he could deregister on 30 June and pay all VAT through the OSS non-Union Scheme. See **Advantages of the new OSS non-Union scheme**.

### The Import One Stop Shop scheme

Moving onto goods, the UK introduced new legislation on 1 January 2021, meaning that goods arriving into GB from anywhere in the world (or outside the UK and EU for a Northern Ireland business) would be subject to 'sales VAT' rather than 'import VAT' if the shipment value was €150 or less. This amount is also the duty threshold. Many overseas sellers have therefore registered for UK VAT if they directly sell goods to non-VAT registered customers in the UK. However, registration is not needed if they only sell goods via an online marketplace because the online marketplace deals with the VAT.

Similar procedures were due to be introduced in the EU on the same date but the start date was delayed until 1 July 2021 because of coronavirus. The new system will be known as the Import One Stop Shop (IOSS) scheme.

### Features of the IOSS scheme

The new system is not mandatory and will work as follows:

- Goods enter the EU from third countries or third territories. The GB is a third country but different rules apply to

### PROFILE



**Name** Neil Warren

**Position** Independent VAT consultant

**Company** Warren Tax Services Ltd

**Profile** Neil Warren is an independent VAT author and consultant, and is a past winner of the Taxation Awards Tax Writer of the Year. Neil worked at HMRC for 13 years until 1997.

### ADVANTAGES OF THE NEW OSS NON-UNION SCHEME

- **Registration:** A UK business only needs to register for VAT electronically in a single member state for all of the eligible services it provides to B2C customers in the EU.
- **Returns:** VAT is declared on a single quarterly OSS return submitted electronically to the tax authority of registration, with individual entries recorded for the VAT collected in each country.
- **Payments:** A single payment is made to the same member state where the return was submitted.
- **Liaison:** The UK business will only liaise with a single tax authority for VAT purposes. There is no requirement to appoint a local tax representative in that country.

### CLOTHES SELLER: EU SHIPMENTS OF €150 OR LESS

Betty is based in the UK and sells t-shirts to private individuals in many different EU countries. Some sales are generated from her website and other sales are made via an online marketplace. The shipments are all valued at €150 or less, so will be subject to 'sales VAT' in the EU from 1 July 2021 if she registers for IOSS.

Betty will zero-rate her invoices to the online marketplace for goods sold through its platform – i.e. as a B2B sale (she is referred to as the 'underlying supplier'). For her direct sales, she will register for the IOSS with a single tax authority of her choice, charging 'sales VAT' to her customers.

Note that Betty or her chosen customs agent must still make a customs declaration when the goods arrive in the EU.

- Northern Ireland.
- The shipment value of the goods must be less than €150 excluding VAT (about £135) – this is the total value, not each item within a shipment. So, for example, two print cartridges selling for €100 each in the same shipment would still be subject to import VAT.
- The scheme excludes any goods that are subject to EU harmonised duties; e.g. alcohol or tobacco products.
- The goods are either being sold directly by the non-EU supplier or through an online marketplace. In the latter case, the online marketplace will account for the VAT on the sale to the customer. In this situation, the online marketplace is described as the 'deemed supplier'. If a UK business only sells goods via an online marketplace, it will not need to register for the IOSS.
- Sales VAT will be charged rather than import VAT, based on the rate that applies for the goods in the EU country where they are being sold; e.g. Sweden and Denmark 25% and Germany 19% if the goods are standard rated.
- The VAT collected from customers is declared and paid to the tax authorities by the submission of a single monthly IOSS return to the member state of registration chosen by the non-EU supplier.

The IOSS is a practical way for a non-EU business to import low value goods into the EU which are free from import VAT. And the customer buying the goods has certainty about the amount of tax being charged. The shipments will also be free of customs duty – the €150 figure will replace the low value consignment relief threshold of €22. For a practical example of the new rules, see **Clothes seller: EU shipments of €150 or less**.

### Accounting records and returns

As explained above, IOSS returns will be submitted monthly. They will record the total value of goods sold, the total VAT payable and the rate(s) of VAT for each member state where sales have been made. The first IOSS return will be due for July 2021, and must be submitted by the end of August; i.e. a one-month deadline. In terms of records and accounts, the EU VAT Directive does not require VAT invoices to be issued for B2C supplies, which extends to B2C deemed supplies as considered in the example of Betty. Records must be kept for ten years.

### Conclusion

Now is a good time to start reviewing the new rules in time for 1 July 2021. The changes are very positive and will hopefully produce a welcome saving of time and administration costs for many UK businesses. Detailed guidance has been published by the EU, which is well written and is worth a read (see [bit.ly/3dTTfgQ](https://bit.ly/3dTTfgQ)).

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By Nick Burrows and Richard Stevens

*April 2021*

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## Town and Parish Councils VAT Guide



Nick Burrows and Richard Stevens

**KEY POINTS**

● **What is the issue?**

The case of *Albert House and Vale Property* highlighted the issue of whether the appellant was able to withdraw their appeal when HMRC wanted to prevent them from doing so.

● **What does it mean for me?**

Where HMRC objects to the withdrawal of an appeal within 30 days, the tribunal may decide to continue the proceedings in order to exercise its statutory duty to confirm the assessments, or to reduce them if it considers they are too high, and increase them if it considers they are too low.

● **What can I take away?**

It is not always within an appellant's gift to withdraw an appeal once it has been lodged with the tribunal. HMRC may use its powers of objection to a tactical advantage to attempt to seek recovery of an increased assessment amount overall.

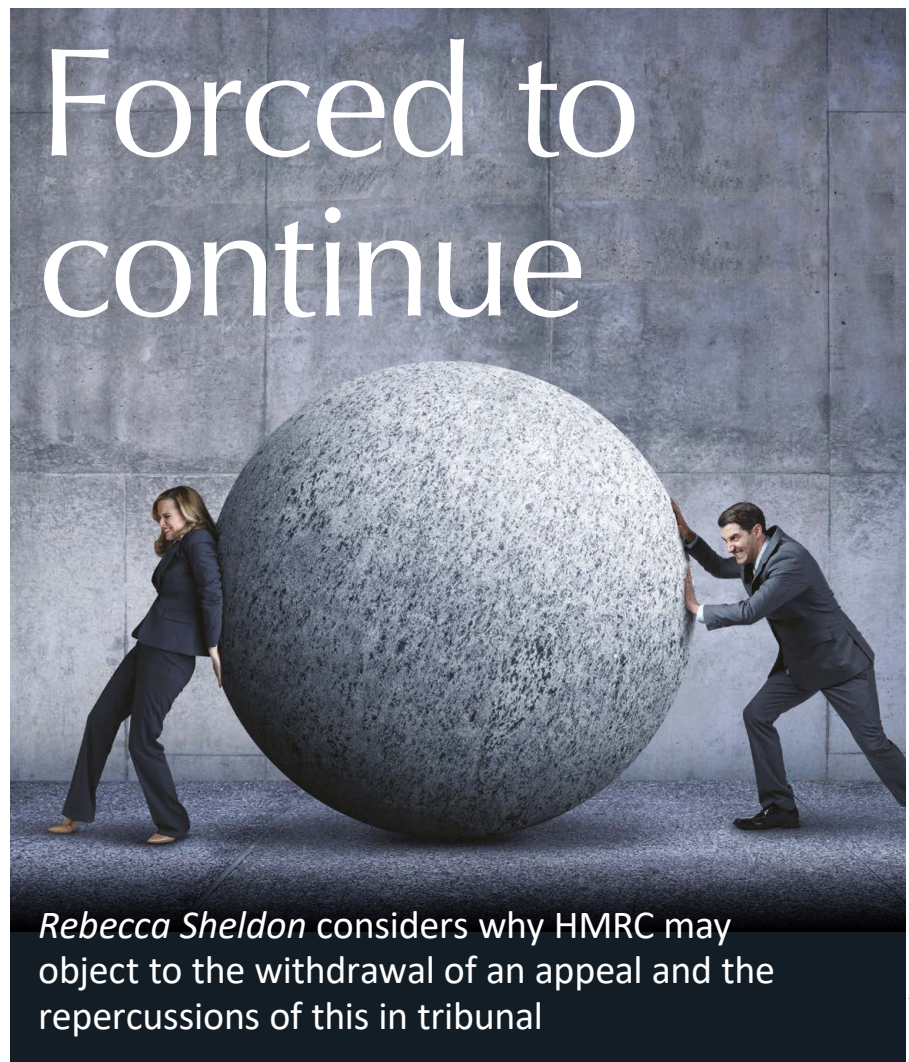
**T**he case of *Albert House and Vale Property v HMRC* [2020] UKUT 373 (heard before the Upper Tribunal) highlighted the issue of whether an appellant was able to withdraw their appeal when HMRC wanted to prevent them from doing so. The appellants were two Guernsey companies in members' voluntary liquidation, each with appeals against separate but related decisions of the First-Tier Tribunal.

The first decision (found at [2019] UKFTT 732 (TC)) concerned Finance Act 2003 Sch 10 para 37(4), which permits an appellant to withdraw a stamp duty land tax appeal unless HMRC objects within 30 days by giving notice in writing. In this case, HMRC had objected to the First-tier Tribunal (rather than directly to the appellant), but the notice was forwarded to the appellants within the 30 day time limit. The First-tier Tribunal held that the appeal was consequently not withdrawn as there had been a valid notice of objection.

The second decision (found at [2020] UKFTT 274 (TC)) concerned an appeal to the First-tier Tribunal to strike out the appeals under Rule 8(3)(c) of the First-tier Tribunal (Tax Chambers) Rules (FTT Rules) on three distinct grounds (see below). The First-tier Tribunal in this decision also refused the appellants' applications.

**Background facts**

Both cases concerned stamp duty land tax schemes which were 'each substantially similar to the scheme considered at a later date by the Supreme Court in *Project Blue Ltd v HMRC* [2018] UKSC 30 (see para 9 of the Upper Tier judgment). In *Project Blue*, the Supreme Court held that despite the technicalities of the operation of sub-sale



relief in Finance Act 2003 s 45(3), the anti-avoidance provision in s 75A applied to the transactions and the purchaser would in fact be chargeable to stamp duty land tax.

HMRC consequently enquired into the stamp duty land tax returns of both Albert House and Vale Property (who stood in the place of the financial institutions in *Project Blue*), as well as the purchasers, and issued both a closure notice and (in the alternative) a discovery assessment imposing stamp duty land tax on the appellants.

In February 2015, the advisors of the appellants wrote to HMRC notifying them of their intention to withdraw their respective appeals.

**First-tier Tribunal: first decision**

The First-tier Tribunal (in paras 83 to 96) set out its reasoning for rejecting the appeal. This was that the purpose of Finance Act 2003 Sch 10 para 37(4)(b) was that 'an appellant who sought to withdraw its appeal should know within 30 days whether HMRC are objecting to that withdrawal and should be told this in

writing so that there is a record'. It found that as long as the statutory purpose has been achieved, failure to follow the literal wording of a provision does not invalidate the notices. It was further commented that 'the reality of the situation was that the appellants were left in no doubt'.

**First-tier Tribunal: second decision**

In the second case, the First-tier Tribunal refused the applications:

- to strike out the appeals under Rule 8(3)(c) of the FTT Rules on the ground that they had no reasonable prospects of success;
- to strike out the appeals on the basis that it would be an abuse of process if they continued; and
- to exercise its discretion under Rule 5 of the FTT Rules to bring proceedings to an end.

The tribunal referred to an Upper Tier decision (*HMRC v CM Utilities Ltd* [2017] UKUT 305 (TCC)) concerning Taxes Management Act 1970 s 54 (which contains analogous provisions to those found in para 37). It consequently concluded:

‘Where an in-time objection is received, so that there is no deemed agreement between the parties, the tribunal may decide to continue the proceedings in order to exercise its statutory duty under Sch 10 para 42 to reduce assessments if it considers they are too high, and to increase them if it considers they are too low.’

The tribunal also considered the Court of Appeal decision in *Shiner v HMRC* [2018] EWCA Civ 31, concluding that: ‘Striking out the appeal therefore does not always have the effect of crystallising the tax payable as being the figure stated in the assessment under appeal. The tribunal cannot ignore its statutory obligation to determine the appeals in accordance with TMA s 50 (or Sch 10 para 42).’

The First-tier Tribunal rejected the appellants’ submission that they had no reasonable prospect of success. As in *Project Blue*, the liability fell on the purchaser, which indicated that the appellants had a reasonable prospect of success even if no submissions were made at the hearing.

With regards to the application for the appeals to be struck out as an abuse of process, the tribunal agreed with HMRC that it could not be ‘manifestly unfair to a party to litigation’ to require an appeal to continue because a party had admitted liability. Where a timely objection to withdrawal was made under Rule 37 on the basis that the assessments may be incorrect, the tribunal had a statutory obligation to determine the appeal by reducing, increasing or confirming the assessments. It was also concluded that the appellants need not incur further costs, as they could inform the tribunal that they were not going to participate and that this was unlikely to constitute unreasonable behaviour with a subsequent cost award in favour of HMRC.

Finally, the tribunal concluded that it would not exercise its discretion to dispose of the proceedings, as this conflicted with its obligations under Sch 10 para 42.

### Upper Tribunal: first decision

Following *HMRC v Raftopoulou* [2018] EWCA Civ 818, the Upper Tribunal’s starting point concerning the construction of para 37(4) was to consider its terms, context and purpose. It consequently held that the First-tier Tribunal was correct when it held that para 37(4) must be construed purposively. The Upper Tribunal also agreed that the purpose of the provision was to ensure that an appellant who withdraws an appeal should know within 30 days whether HMRC is objecting to that withdrawal in writing (see para 73).

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The Upper Tribunal further held at para 88 of the judgment that ‘there is no doubt in the present case that the email sent by HMRC to the FTT (and which was then forwarded by the FTT to the respective Appellant) was clear and constituted a notice’. The Upper Tribunal was ‘clear that HMRC validly gave notice to the appellants of their objection to the withdrawal of their appeals for the purposes of para 37(4)(b).’ The appeal was consequently dismissed in respect of the first decision.

## There are circumstances where HMRC may use its power of objection to a tactical advantage.

### Upper Tribunal: second decision

In terms of the second decision, the Upper Tribunal considered that the relevant provisions in *CM Utilities Limited* were essentially the same as the provisions in this appeal. Therefore, Sch 10 para 37 is substantively the same as the Taxes Management Act 1970 s 54 and Sch 10 para 42.

The Upper Tribunal consequently stated that:

‘We see no justification for distinguishing *CM Utilities* on the basis that, in that case, HMRC was seeking to increase an assessment, whereas in the present case HMRC consider it possible that there may be an over-assessment or at least a lack of clarity as to which taxpayer should bear the burden of SDLT... In so far as the FTT decided that para 42 imposed a duty to determine the assessments, and that the proceedings should continue for that purpose, we consider that it was correct to do so.’ (para 110)

The Upper Tribunal also held that: ‘The FTT was well aware that it had a discretion under Rule 5 but one which had to be exercised judicially. The FTT, correctly in our view, recognised that it could not exercise its discretion in a way

[which] conflicted with its statutory obligation under paragraph 42.’ Accordingly, it was held that the First-tier Tribunal had approached the exercise of its discretion correctly and was entitled to reach the conclusion that it did. The Appeal was consequently dismissed.

### Discussion

*Albert House and Vale Property* concerns the unusual situation of appellants wishing to withdraw their appeals and HMRC objecting to this. However, this case is important from a procedural and practical perspective as it demonstrates that it is not always within an appellant’s gift to withdraw an appeal once it has been lodged with the tribunal.

Although it may be assumed that, generally, HMRC would not wish to object to the withdrawal of an appeal and subsequent acceptance of liability, clearly there are circumstances where HMRC may use its powers of objection to a tactical advantage to attempt to seek recovery of an increased assessment amount overall.

In this case, the appellant companies were in liquidation (Guernsey companies do not require a solvency statement for members’ voluntary liquidation and no information was provided as to the solvency of the appellants) and there was the potential for arguments by the purchasers that the liability of the appellants extinguished their own potential liability. Therefore, it is possible that HMRC objected to the withdrawal of the appeals so as to prevent a successful appeal in theory but with no recovery of the tax sought in reality.

However, as a general point, it is important to note the various procedural requirements on HMRC. Firstly, HMRC must object within 30 days of the appellant’s withdrawal (which, following this case, includes giving notice to the FTT which is then forwarded to the appellant within the requisite 30 days). Secondly, HMRC must give notice in writing (see para 37(4)(b) above).

If neither of these conditions are met, then HMRC’s objection would be invalid and consequently the appeal will be withdrawn.



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# They think it's all Uber

Keith Gordon looks at the Supreme Court's decision in *Uber* and considers how it is relevant to tax advisers



## KEY POINTS

### ● What is the issue?

In the *Uber* case, it was accepted that the drivers were not employees of Uber. However, many rights conferred by 'employment law' (such as the right to holiday pay and protection for whistleblowers) extend beyond employees to a subset of self-employed individuals. Three drivers asserted their entitlement to these rights on the basis that they were workers as defined.

### ● What does it mean for me?

Although the case is generally about employment rights, there are a number of reasons why it should not be overlooked by tax advisers, including considerable repercussions on the economic models relied upon by many in the gig economy.

### ● What can I take away?

The commercial reality in *Uber* was that the company was providing a taxi service to the passengers, leading to the question of whether there is an undeclared output tax VAT liability.

The *Uber* case (*Uber BV v Aslam* [2021] UKSC 5) was not a tax case. It was a case about what is generally referred to as employment rights, although its scope might be more strictly explained using the rather more old-fashioned phrase, labour law. However, there are at least four reasons why the case should not be overlooked by tax advisers.

First, many tax advisers will be expected by their clients to have a basic understanding of employment law concepts such as national minimum wage legislation. Secondly, much of the approach taken by the Supreme Court when construing the relevant employment law statutes will equally be applicable to the interpretation of tax statutes. Thirdly, the Supreme Court made frequent reference to leading tax cases in order to reach its decision, and it is inevitable that future tax cases will return the favour by referring to the *Uber* decision. Finally, the decision could well have considerable repercussions on the economic models relied upon by many players in the gig

economy, and advisers need to be ready to advise on any structural changes that might follow.

### The facts of the case

Just in case it needs to be stated, Uber operates what may be loosely described as a minicab service in a number of cities. This case concerned services provided in London. There were several Uber entities involved; for clarity, this article refers to them as 'Uber'. Using a smartphone, a potential passenger uses an app provided by Uber which identifies a vacant vehicle close to the passenger's location, invites the driver to accept the passenger and, if acceptance is given, puts the driver and passenger in contact with each other.

There were detailed contractual provisions governing the various relationships between the parties (particularly between Uber and the drivers and between Uber and the passengers). These contracts provided (amongst many other things) that the driver could not charge the passenger more than the



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The statutory definition of such workers is found in the Employment Rights Act 1996 s 230(3)(b), which covers any individual who works under:

'any other contract [i.e. not a contract of employment], whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertakes to do or perform personally any work or services for another party to the contract whose status is not by virtue of the contract that of a client or customer of any profession or business undertaking carried on by the individual'.

In the Employment Tribunal, the Employment Appeal Tribunal and the Court of Appeal successively, the drivers succeeded in their assertions that they were workers under the legislation and therefore entitled to the rights claimed by them. Uber appealed to the Supreme Court.

### The Supreme Court's decision

Recognising the relative importance of the case, Uber's appeal came before seven (rather than the usual five) justices of the Supreme Court. Due to illness, one of the justices did not put his name to the judgment. However, the remaining six (Lord Reed, Lord Hodge, Lady Arden, Lord Sales, Lord Hamblen and Lord Leggatt) did. They unanimously dismissed Uber's appeal.

The first question considered by the court was whether, using the words of s 230(3)(b), the drivers had undertaken 'to do or perform personally any work or services for' Uber. Uber relied on the contractual arrangements to argue that there was no such service being provided to Uber (more strictly, to Uber London, which was said to operate merely as a booking agent for the drivers).

This argument suffered from the fundamental difficulty that there was no written contract between Uber London and the drivers (the contracts with the drivers were entered into by another Uber entity), yet it was Uber London that had

the licence to operate the private hire services in the London area. The Supreme Court felt that, in the absence of any evidence to the contrary, it was to be assumed that the parties would want to operate within the law. Accordingly, the natural conclusion was that the drivers were indeed providing their services to Uber London under a contract whose terms would have to be inferred by the parties' conduct. On the basis of the legal presumption about the parties complying with the law and the evidence available to the court, the court was compelled to reach the conclusion that the drivers were acting as Uber London's subcontractors when delivering the latter's services as a supplier of private car hire. Accordingly, the terms of s 230(3)(b) were met, and the drivers qualified as workers.

### Commentary

I hesitate to open this part of the article with a comment that is pure speculation. However, I do wonder whether the contracts drafted by Uber have been read more times because of their publication by the Supreme Court than they were ever read by the millions of drivers and passengers who were supposedly governed by these contracts.

The basis on which the court reached its decision suggests that, despite their immense complexity and the clear intention of the drafters to sever any contractual connection between Uber and the drivers, the contracts did not have that effect. The main stumbling block was the restriction on the provision of unlicensed taxi services in the capital.

It should of course be stated at this stage that, on a strict procedural approach, there would be nothing to prevent Uber from resisting the claim of another driver with a view to seeking to displace the presumption on which the court's decision was based. Indeed, the court made it clear that it was deciding the case on the basis of the evidence that had been adduced before the Employment Tribunal – any tribunal hearing a different case is likely to be presented with different evidence. As to whether Uber wishes to adopt such a

amount stipulated by Uber for the journey and also determined the commission that the driver was required to pay Uber, based on the fares as calculated by Uber (and not any lower amount actually charged by the driver should that unlikely scenario ever arise). One key part of these contractual arrangements was the provision that, once a journey is accepted by the driver, a separate contract was deemed to come into being between the driver and the passenger, a contract to which Uber is not a party.

It was accepted that the drivers were not employees of Uber. However, many rights conferred by 'employment law' (such as the right to holiday pay and protection for whistleblowers) extend beyond employees to a subset of self-employed individuals, often referred to as 'workers' (but which has been tentatively rebranded as 'dependent contractors'). The *Uber* case concerned three drivers who asserted their entitlement to these additional rights on the basis that they were indeed workers as defined.

strategy (and attract the inevitable opprobrium) is of course a matter for it to decide.

In any event, the court proceeded to look at other issues, possibly with a view to preventing any such return journeys.

Accordingly, the court addressed the argument advanced by Uber that sought to place primacy on the terms of the written agreements. Ordinarily, when an agreement has been put in writing and acknowledged by both parties, contract law proceeds on the basis that the written terms are definitive, even if one or more of the parties did not necessarily appreciate the terms being notionally agreed.

There are of course exceptions but, as a general rule, one is bound by such written terms. However, a decade ago, the Supreme Court introduced a new exception which operates in the world of work. That was in the case of *Autoclenz Ltd v Belcher* [2011] UKSC 41. In the work context, the written terms are now merely considered to be one part of the factual matrix that the courts will use to determine 'the true agreement' between the parties. The *Autoclenz* decision has meant that workers' rights cannot necessarily be circumvented by the insertion of clauses of which the workers would have no actual knowledge.

One of the issues arising in the *Uber* case was how widely this *Autoclenz* 'relaxation' applies. For example, does it apply to contracts between the passenger and Uber (which, when taken out of context, are ordinary commercial agreements and therefore subject to the conventional rules about written contractual terms) simply because they are part of the wider factual framework concerning the provision of work by Uber drivers?

On that point, the Court of Appeal had been divided and there are undoubtedly merits to both sides' arguments. For example, it would be rather odd (and possibly unworkable) if the contractual terms between the passenger and Uber were different depending on whether the question arose in the context of a dispute involving a driver or simply in the course of a dispute between the passenger and Uber.

It is not clear to what extent the Supreme Court tried to grapple with these particular issues. However, what is clear is that it was not keen to depart from the approach taken by the court in *Autoclenz*, no doubt because the *Autoclenz* approach protects vulnerable workers. Accordingly, the Supreme Court in *Uber* sought to set out a rational basis for the *Autoclenz* approach. After citing from well known tax decisions (including the Supreme Court's own decision in *UBS AG v HMRC* [2016] UKSC 13) about the approach to be taken when

interpreting all statutes, the Supreme Court noted that the *Autoclenz* approach is not about determining the terms of a worker's contract but whether that contract is one that attracts the statutory benefits that certain types of contract confer. Once looked at through that prism, a court ought not to get bogged down with classifying the nature of any particular contract but should instead focus on whether the nature of the working arrangements meets the statutory test.

The overwhelming nature of the drivers' success in *Uber* has prompted some commentators to speculate that drivers might want to go further and push for a court to confirm that they are actually employees (and therefore entitled to even more rights). I make no comment on their likelihood of success but note that it was not that long ago when a similar case (*Pimlico Plumbers* [2018] UKSC 29) concluded that the individuals in that case were workers but not employees.

In my view, the question of employment status cannot be resolved in the same way as the drivers' entitlement to workers' rights. The Supreme Court's approach in *Uber* carefully avoided having to answer any question about the type of contract in place between the drivers and Uber but focused on the statutory test itself.

However, when it comes to employment status, a court or tribunal cannot but classify the contractual arrangements. Indeed, in the tax context, there is usually no statutory purpose to guide the court or tribunal as to whether or not there is a contract of employment. To do so would undoubtedly be a case of putting the cart (or should I say 'the Hackney Carriage') before the horse.

It is true that the Supreme Court proceeded to state that 'in determining whether an individual is an employee or other worker for the purpose of the legislation', a more flexible approach to a written contract should be exercised (as demonstrated in *Autoclenz*). However, the court then justified the policy behind this approach by emphasising 'the essential feature of a contract between an employer and a worker as the existence of a hierarchical relationship', the implication being that the worker needs protection. It is unclear how this would operate where the employee is actually the party with the commercial advantage, although in many such cases (for example, the appointment of a chief executive) one might expect both parties to be more careful about negotiating and checking the contractual terms, so that the issue could be moot.

Finally, it is worth noting that VAT cases did not escape the Supreme Court's attention. The Court considered *Secret Hotels2 Ltd (formerly Med Hotels Ltd) v*

*HMRC* [2014] UKSC 16. Uber had hoped that the result of that case (which upheld the principle that 'taxable persons are generally free to choose the organisational structures and the form of transactions which they consider to be most appropriate for their economic activities and for the purposes of limiting their tax burdens') could be used to its advantage. However, the Supreme Court differentiated between the two cases on the basis of the differing underlying policy considerations governing VAT and employment law.

Furthermore, the facts of *Secret Hotels2* show that the taxpayer there was genuinely offering no more than a booking service, whereas the commercial reality in *Uber* was that it was Uber that was providing the taxi service to the passengers.

This conclusion, of course, shines light on the elephant in the room: if Uber is indeed the provider of a minicab service to millions of passengers, is there an undeclared output tax VAT liability lurking under somewhere under the bonnet? Even if Uber's VAT position was not previously on HMRC's radar, it is now.

## What to do next

If there is one certainty emanating from the Supreme Court's decision, it is that there will be little sympathy for parties who insert lots of contractual terms in order to disguise the true commercial nature of a relationship. Whilst, outside the work arena, there will be the presumption that the contract is as set out in the written terms, the *Uber* case demonstrates that overly complex arrangements can still fall down if one overlooks the basics.

However, within the sphere of work, it is now clear that the contractual terms will not be determined solely by reference to the written agreements. Nevertheless, disputes can often be avoided (especially when it comes to status disputes brought about by HMRC which is not a party to the contract) if the contracting parties take greater care to consider the written terms of any contract and do not simply rely on boilerplate terms just because it provides some short-term simplicity.

*Note: Since writing this article, Uber has announced a prospective introduction of workers' rights to its drivers (but not those working under Uber Eats), with some commentators predicting a price-rise to follow as a result. It is unclear, however, whether that move will resolve all disputes, particularly in relation to prior periods. The legal principles established by the Supreme Court's decision are, of course, unaffected by Uber's decision.*



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# New hurdles to overcome

In the second part of her series on home loan schemes, *Emma Chamberlain* reviews the current arguments relating to the schemes, including the impact of the recent *Shelford case*

## KEY POINTS

- **What is the issue?**

HMRC now considers that in relation to a loan repayable on the donor's death, any home loan scheme fails to mitigate inheritance tax for four reasons.

- **What does it mean for me?**

The case of *Shelford* failed on the ground of 'no disposition', as the judge held that the sale agreement and loan agreement were both void. Although the double inheritance tax charge was avoided, the case raises new hurdles to overcome.

- **What can I take away?**

Where schemes are retained, the house trust should end on the death of the settlor and the house should pass outright to the children immediately on death in order to secure the residential nil rate band if possible.

In my first article in the March issue of *Tax Adviser*, I considered how home loan arrangements were set up and HMRC's historic attack on them. This article reviews current arguments and the recent *Shelford case*.

This article continues to consider the example of Andrew, a 70 year old with a property worth £1.5 million, who set up a home loan scheme to give away the value of his home but continue living there

without a reservation of benefit problem and without losing main residence relief. See the March issue for full details of Andrew's situation.

### Current HMRC arguments

HMRC now considers that in relation to a loan repayable on the donor's death, any home loan scheme fails to mitigate inheritance tax for four reasons:

1. Finance Act 1986 s 103 applies, with the result that the loan is not a valid deduction against the trust fund of the House Trust ('the s 103 argument').
2. The so-called 'Ramsay principle' applies, so that the sale of the house is in reality a gift of the house and the continued occupation by the taxpayer involves a reservation of benefit ('the s 102 house argument').
3. The scheme involves a series of associated operations so that there is a reservation of benefit in the loan as the donor derives a benefit by

associated operations ('the s 102 loan argument').

4. Where the sale was left resting in contract for stamp duty reasons, there is no disposition. As the settlor remains the owner, the value of the freehold still forms part of his estate for inheritance tax purposes (the 'no disposition argument').

### Section 103 argument

Section 103 is designed to disallow the deduction of artificial liabilities. At its simplest, it catches situations where the donor makes a gift of cash to the donee, who at some later date lends the sum or other property back to the donor. The loan in these circumstances is not deductible.

HMRC puts the argument at IHT44106:

'The sale of the property to the first trust is a disposition and since, in the majority of cases, the trustees had no means with which



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there is no transfer of value (given that Andrew's estate for inheritance tax purposes was not reduced in value by the sale as he had a qualifying IIP). Second, it is the trustees here (not Andrew, the donor) who incur the liability – a view confirmed in *St Barbe Green* [2005] STC 288. If that is right, HMRC must show that 'an incumbrance is created by a disposition made by the deceased'. If the lien of the trustees (the right to have recourse to the trust fund for repayment of the debt) is an incumbrance, is it actually created by a disposition of Andrew or does it arise as a matter of trust law?

Perhaps more fundamentally, 'property derived from the deceased' surely refers to 'any property which was the subject matter of a disposition made by the deceased'; i.e. property which had *already* been transferred by the deceased by a prior disposition *before* the loan back to the deceased. This necessarily envisages two dispositions, not one. However, in the case of a home loan scheme, the consideration for the debt or incumbrance is the deceased's currently owned property, not property which had previously been his. In short, it is a necessary condition of the application of s 103(1)(a) that there is a temporal gap between the prior disposition by the deceased which provides the consideration for the loan back and the subsequent loan back giving rise to the liability in the estate of the deceased. That condition is failed here.

### Section 102 house argument

HMRC argues that the settlor (Andrew) makes a disposal of the house 'by way of gift', from which he is not excluded from benefit, in terms of s 102(1)(b), so that the house is 'property subject to a reservation' in terms of s 102(2). This is on the basis that the donor created the appearance of a sale, but without any intention that the donor would retain any value on disposal of the property. The disposal of the house to the trustees was

not a fully commercial sale but it was not as such 'a disposal by way of gift' for inheritance tax purposes because there was no transfer of value. Andrew had a qualifying interest in possession in the entirety of the trust fund. If there was no transfer of value there was no gift.

'Gift' is used synonymously with 'transfer of value' not only in Finance Act 1986 Sch 19 para 1 s 101, but also in Sch 20 s 102. As Carnwath LJ said in *IRC v Eversden* [2003] STC 822: 'It would be surprising if the draftsman was intending to use the term "gift" in a radically different sense in two places in the same Act... Rightly or wrongly (from the purist's point of view), the draftsmen clearly did find it possible to equate a disposal by way of gift with a transfer of value.'

In short, a disposal to a settlement that does not result in a transfer of value (e.g. because the settlor has an initial qualifying life interest in the property disposed of) is not 'a disposal by way of gift' for the purposes of s 102(1). (Andrew was deemed to own it under Inheritance Tax Act 1984 s 49 on transfers made before 22 March 2006.) Therefore, the reservation of benefit rules do not apply at all.

If this is wrong, it is not clear why the debt liability falls to be disregarded in valuing the donor's estate at his death. In valuing settled property treated as being in a person's estate under either s 49 (IIP rules) or the reservation of benefit rules in Finance Act 1986 s 102(3), the trust liabilities should still fall to be deducted *per St Barbe* above. HMRC endorses this at IHTM 14401.

### Section 102 loan argument

Clearly, the gift of the loan note was a disposal by way of gift to Andrew's children. Hence, the reservation of benefit rules can apply if the loan note is not enjoyed 'to the entire exclusion of the donor and of any benefit to him by contract or otherwise'.

The loan note is not actually enjoyed by Andrew as he has given it away but

to pay for the property, the steps they took to fund their purchase created the debt which (through the trustees equitable lien) is an incumbrance against the property. The consideration for the debt was property derived from the deceased and FA86/S103 applies to abate the loan.'

Section 103 is a complex section. It applies where:

- the deceased has incurred a debt, or an incumbrance is created by a disposition made by the deceased; and
- the debt or incumbrance consists of property derived from the deceased or consideration given by any person whose resources include property derived from the deceased.

There are a number of arguments against the application of s 103 here. First, it may not apply at all (see s 103(4)) where

HMRC relies on Finance Act 1986 Sch 20 para 6(1)(c) to say there is a benefit to the donor (Andrew) by associated operations. There has been no reported case specifically on this section.

The Court of Appeal in *Hood v HMRC* [2018] EWCA Civ 2405 and in *Buzzoni* [2013] EWCA Civ 1684 make it clear that in order for a reservation of benefit to arise within the second limb of s 102(1)(b) three conditions must apply:

1. The benefit must consist of some advantage which the donor did not enjoy before he made the gift.
2. The donor's benefit must be by virtue of the property he has given away.
3. In cases where the donor is said to benefit by contract or otherwise, there must be detriment to the donee.

In this case, the donor (Andrew) has nothing at the end of the process that he did not have at the start. He has the continuing right to live in the house. Unlike *Lady Hood*, he is not relieved from any covenants and does not receive anything new back. The rights under the loan note themselves do not confer a benefit on the donor. They are no different from the property rights carved out in a lease by Lady Ingram before she gifted the freehold. Even if it could have been argued that in not repaying the loan early, the donor had received a benefit by virtue of or referable to the gift, it is wrong to say that the donee suffers detriment by the debt not being repaid early. The contractual right which is the subject of the gift entitles the donees to repayment after the donor's death – they incur no detriment by not being paid earlier.

In short, it is far from clear that this argument would be successful, although the associated arguments analysis is complex.

### No disposition argument

This is the ground on which the taxpayer failed in *Shelford*. The judge held that the sale agreement and loan agreement were both void under the Law of Property (Miscellaneous Provisions) Act 1989 s 2: 'The Sale Agreement does not incorporate all of the terms of the contract for the sale of the freehold of the house.' The documents did not reflect the true agreement reached between the parties and, if not outright shams, had an 'air of unreality' about them. The deed of assignment of the debt was therefore also void as it had nothing on which to bite. All inheritance tax savings were lost.

In *Shelford*, unlike many other home loan cases, the contract did not state that

the purchase price was satisfied by the parties entering into a loan agreement scheduled out in the sale contract itself. Indeed, the sale contract did not suggest that the purchase price would remain outstanding at all. Even the loan agreement did not refer to an IOU as such but was drafted to lend £1.4 million to the trustees.

The judge held that counsel for the taxpayer was therefore wrong to argue that the loan agreement operated as a collateral agreement and effected payment of the purchase price by way of set off and discharge of the obligations under the sale agreement. No money was ever intended to be advanced and in that case Mr Herbert (the seller of the house) did not have the necessary funds of £1.4 million (being the purchase price) to lend to the trustees. The 'loan agreement' at best amounted to no more than the deferral of the obligation to pay the purchase price until Mr Herbert's death. Specific performance would not have been available to the trustees because the trustees neither had the purchase price nor were they in any position to obtain it, so they were not ready, willing and able to perform their side of the bargain. Therefore, no equitable interest passed from Mr Herbert in his lifetime and the whole of the value of the property remained in his estate.

The judge held that if the documents were not void, and the purchase price remained outstanding, such that the sale was for payment of consideration deferred to the date of death, then the settlor retained beneficial ownership in the house with the equitable interest only passing on completion of the legal title or on eventual payment of the purchase price after death. The effect until then was an uncompleted contract for sale which was caught by s 163 with the result that Mr Herbert's estate paid tax on the full value of the house at his death and the trustees paid tax on the increased value of the house (the difference between the value at death and the loan owed). This would lead to an element of double taxation. Although taxpayer's counsel argued vigorously against s 163 applying to uncompleted contracts for sale, these arguments were not successful.

In the end, as the judge held the whole scheme was void, there was no need for him to rule on the inheritance tax arguments which remain unresolved. The deceased taxpayer was treated as if he had continued to own the house throughout; his estate could recover the substantial amounts of pre-owned assets tax paid (net of 40% inheritance tax); and

the children would simply inherit the house sale proceeds under the will net of inheritance tax. In short, the taxpayer's estate was no worse off than if the scheme had never been done.

### Conclusions

Although the end result in *Shelford* may not have been disastrous in the sense that at least the double inheritance tax charge referred to above was avoided, it raises new hurdles to overcome. Certain property law issues must be dealt with before inheritance tax can even be resolved.

### Other matters

How home loan dismantling will operate in the light of the 'no disposition argument' in *Shelford* remains to be seen. Will the taxpayer be able to argue that nothing has occurred and simply treat the home loan scheme as a nothing? This risks some problems later if a subsequent case decides that *Shelford* is wrong or that the facts are distinguishable. It is also problematic if the trustees later executed appointments to the children because (for example) the house had been sold and distributions were made.

In some cases, the donor taxpayer (Andrew) will still be alive and may want to wind up the scheme. This is likely to be sensible if the total estate is less than £1 million – for a couple with two nil rate bands and two residential nil rate bands, there is no inheritance tax to pay anyway, so why bother keeping the scheme in place with endless argument on the last death?

Practitioners should ensure that where schemes are retained, the house trust should end on the death of the settlor (Andrew) and the house pass outright to the children immediately on death (subject to the house trustees' lien) in order to secure the residential nil rate band if possible. If the house remains held in trust for the children, there will be no residence nil-rate band available. This may necessitate some amendment to the existing house trust now but effective on the donor's death.

There are a variety of ways of ending home loan schemes and a full discussion is outside the scope of this article. Practitioners will need to think carefully about any trust law issues (as the Children's Trust cannot benefit the donor) and capital gains tax or income tax issues on write off or appointment of the loan. Practitioners should note that if the taxpayer chooses to wind up the scheme, HMRC will now refund all past pre-owned assets tax without time limit. This refund is best secured by liaison with the Inheritance Tax Technical Division.

# instant

*/ˈɪnst(ə)nt/*

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adjective

1. produced or succeeding immediately, without any delay.

## KEY POINTS

### ● What is the issue?

Under the EU's Fifth Money Laundering Directive, registration will be required by a significantly greater number of trusts than under the existing trust register. Information held on the trust register will also be more widely available to the public under the new directive.

### ● What does it mean for me?

Trusts must register for 5MLD purposes if the trustees are liable to pay UK income tax, capital gains tax, inheritance tax, stamp duty land tax, land and buildings transaction tax (Scotland), land transaction tax (Wales) or stamp duty reserve tax.

### ● What can I take away?

Trustees and their advisors will need to determine whether or not they are required to register under the directive and, if so, by when; and of the increased ability for information to be accessed by the public.

The final regulations enacting the EU's Fifth Money Laundering Directive (5MLD) into UK law took effect from October 2020. As a result, registration will be required by a significantly greater number of trusts than under the existing trust register, which was set up to comply with the Fourth Money Laundering Directive (4MLD). In addition, information held on the 5MLD trust register will be more widely available to the public than it is under 4MLD.

This article summarises key points with regard to the 5MLD trust register and focuses on which trusts will be required to register and the extent to which information will be publicly available. A summary of deadlines for provision of information to HMRC is also provided. This article does not detail what information must be provided to HMRC.

## Trusts required to register

### Scope of the registration requirements

5MLD requires the following express trusts to register:

1. All UK trusts, including non-taxable trusts. UK trusts are trusts where all the trustees are UK resident or where at least one trustee is UK resident and the settlor was both UK resident and UK domiciled when the trust was set up and/or when the settlor added funds to the trust.
2. Non-UK trusts that incur a UK tax liability on UK income or UK assets, as under 4MLD.
3. Non-UK trusts that acquire an interest in UK land after 5 October 2020.
4. Non-UK trusts with at least one UK resident trustee that, after 5 October 2020, enter into a business relationship with a UK relevant person (such as tax advisers and financial institutions) which is expected to be of at least 12 months' duration.

# A much broader scope

*Michelle Robinson* reviews the Fifth Money Laundering Directive, setting out which trusts will be required to register and deadlines for the provision of information to HMRC

Non-taxable trusts are not required to register if they are 'excluded' trusts. Additionally, some non-taxable trusts are not required to register with HMRC if they are registered in the European Economic Area (EEA). These points are considered in more detail below.

### UK tax liability

Trusts are taxable for 5MLD purposes if the trustees are liable to pay UK income tax, capital gains tax, inheritance tax, stamp duty land tax, land and buildings transaction tax (Scotland), land transaction tax (Wales) or stamp duty reserve tax.

Non-UK trusts are only required to register where a UK tax liability arises on UK income or assets. This means that registration is not required due to the trustees having a tax liability if the trustees' only liability to UK taxation is inheritance tax on indirectly owned UK residential property (e.g. where UK residential property is owned by an underlying offshore trust company).

### Residence

Trustees who are individuals are UK resident for 5MLD purposes if they are UK resident for any of the taxes set out above. In practice, this means residence under the statutory residence test for income tax and capital gains tax purposes and/or, from 1 April 2021, under the stamp duty land tax residence test that the government has announced will apply from that date.

### Excluded trusts

Some non-taxable trusts do not need to register with HMRC under 5MLD because they are considered to present a low risk of being used for money laundering or terrorist financing. These include:

- trusts for bereaved minors and vulnerable beneficiaries;
- will trusts created on death that only receive assets from the estate and which

- are wound up within two years of death;
- trusts that hold life insurance or retirement policies that only pay out on the death, terminal or critical illness or permanent disablement of the person assured, or to pay the healthcare costs of the person assured;
- UK registered charitable trusts;
- co-ownership trusts where the trustees and the beneficiaries are the same persons;
- UK registered pension schemes;
- certain share incentive plans; and
- trusts in existence before 6 October 2020 that hold assets worth £100 or less.

There are some notable exceptions from the exclusions. Registration is required by trusts that are:

- taxable, due to incurring a tax liability (as set out above).
- 'new' trusts created after 5 October 2020 of any value, unless the trust is not taxable and is within an excluded category;
- pre-6 October 2020 trusts with assets worth more than £100. This will include many longstanding trusts that do not require active management or ongoing engagement with HMRC, such as trusts created on death entitling a surviving spouse to occupy the family home for life with the property passing to the children thereafter; and
- bare trusts and co-ownership trusts which have different trustees and beneficiaries.

### Trusts registered in the EEA

5MLD is an EU-wide directive and all EU member states and the UK must maintain their own 5MLD compliant trust beneficial ownership registers. 5MLD states that the national registers must be interconnected via a European Central Platform by 10 March 2021.

UK trusts and non-UK trusts with at least one UK resident trustee will not need to register on the UK register if they are



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registered on an EEA trust register, provided the trust is not taxable.

Non-UK trusts that do not have any UK resident trustees will need to register if the trustees acquire UK land even if no UK tax is payable. Information about such trusts will be less broadly available than for other types of trust (see below).

### Access to information

HMRC will continue to administer the trust register. At present, information held on the 4MLD register is only accessible to law enforcement agencies and financial intelligence units.

Under 5MLD, information held on trusts will, in addition to law enforcement agencies and financial intelligence units, be available on request to those with a 'legitimate interest' in the information held. HMRC published guidance on 25 January 2021 which states that: 'HMRC will give information to an outside party only if there is strong evidence to show that the trust could be linked to money laundering or terrorist financing' (see [bit.ly/3r9T3xP](https://bit.ly/3r9T3xP)). This is subject to some exceptions which are noted below.

There is no legitimate interest requirement in order to access information where a trust holds a controlling interest in a non-EEA legal entity. The exception is that this wider access rule does not apply to non-UK trusts that only have non-UK trustees and which acquire UK land – requesters must have a legitimate interest in order to access information about these types of trust.

The disclosure rules above are overridden and HMRC will not share information if it considers that:

- it should be exempt from disclosure because it relates to minors or persons who lack mental capacity, as defined in Statutory Instrument 2017/692; or
- releasing the information would result in the trust's 'beneficial owner' (as defined) facing a disproportionate risk of fraud,

## PROFILE



**Name:** Michelle Robinson

**Job title:** Director

**Employer:** Deloitte LLP

**Email:** michellerobinson@deloitte.co.uk

**Profile:** Michelle is a director in Deloitte's Tax Policy Group and leads the firm's private client tax policy. Michelle's varied role includes monitoring, analysing and commenting on changes in private client tax policy and law, internally communicating these matters and producing external tax publications.

## UPCOMING REGISTRATION DEADLINE

Deadline	Affected trusts
31 January 2022	<ul style="list-style-type: none"> <li>● Trusts that incur a UK tax liability in 2020/21 and are within the 4MLD registration requirements.</li> </ul>
10 March 2022	<ul style="list-style-type: none"> <li>● Trusts set up after 5 April 2021 where the trustees first become liable to pay UK taxes before 9 February 2022.</li> <li>● Non-taxable trusts that first meet the conditions requiring them to register by 9 February 2022. This includes registrable non-taxable UK trusts and non-UK trusts that either acquire UK land or enter into a UK business relationship.</li> </ul>
30 day deadlines (following 10 March 2022)	<ul style="list-style-type: none"> <li>● Unregistered trusts must register within 30 days of coming within the registration requirements.</li> <li>● Certain trusts must provide information to HMRC within 30 days of acquiring a controlling interest in a non-EEA entity.</li> <li>● Certain trusts must update HMRC of reportable changes within 30 days of the trustees becoming aware that the change has occurred.</li> </ul>
Every 31 January	<ul style="list-style-type: none"> <li>● Taxable trusts must update HMRC of any previously unreported reportable changes to the trust, or confirm that there are no such changes, as applicable.</li> </ul>

kidnapping, blackmail, extortion, harassment, violence or intimidation.

### Registration deadlines

Existing trusts that are newly brought within the scope of the trust registration requirements by 5MLD (i.e. non-taxable trusts) must register by 10 March 2022. Any registered trusts that are required to provide additional information under 5MLD must provide it by the same date. Non-taxable trusts will not be able to register until later in 2021, pending HMRC's systems being updated to enable them to do so.

Trusts that come within the registration requirements from 9 February 2022 must register within 30 days of doing so. A 30 day deadline also applies to update HMRC of any reportable changes to the trust.

In the meantime, trusts that are required to register under the 4MLD registration requirements must continue to do so. This means that taxable trusts must register by the 31 January following the tax year in which the registration requirements are first triggered. Taxable trusts that are already registered must inform HMRC of any relevant changes or confirm that there are no reportable changes by the 31 January following the end of the relevant tax year.

The upcoming deadlines to register or update the register are as set out in the table. In practice, trusts may need to register earlier than is required for trust registration purposes; e.g. by 5 October following the tax year in which an income or capital gains tax liability arises, if the trustees need to notify HMRC of chargeability.

### Conclusion

5MLD will greatly increase the number of trusts required to register with HMRC. Trustees and their advisors will need to determine whether or not they are required to register under 5MLD and, if so, by when. Trustees and beneficial owners of trusts should also be aware of the increased ability for information held on registered trusts to be accessed by those with a legitimate interest.

*Note: After this article was written, on 15 March 2021 CIOT published an announcement from HMRC stating that, due to delays in expanding the online registration system for non-taxable trusts, the deadlines for registering such trusts will be deferred until approximately 12 months after HMRC's system is updated to allow such trusts to register. HMRC will publish further updates and clarifications in due course.*

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The Chartered Institute of Taxation (CIOT), the principal body in the United Kingdom concerned solely with taxation, has announced the results of its ADIT examinations held on 8, 9 and 10 December 2020.

In the largest ADIT exam session to date, a total of 929 students sat exams in a record 76 countries around the world via the CIOT's online exam system.

556 students passed at least one December 2020 ADIT exam; and five students sat and passed all three exams in December 2020.

A total of 156 students (13 of whom have achieved a distinction) have completed ADIT in the last 12 months, including the first ADIT graduates in Botswana and Latvia.

The ADIT qualification is now held by 1,327 tax practitioners in 85 countries and territories.

CIOT President Peter Rayney, commenting on the results, said:

'On behalf of the Institute, may I offer my congratulations to the record number of ADIT students who successfully passed their exams in December.

'The ADIT qualification is recognised among employers and educationalists as offering a rigorous and thorough test of one's expertise in international tax, so those who meet the high standard necessary to pass the exams should feel extremely proud of their achievement.

'It is a particular pleasure to note that, among the latest cohort of ADIT holders, 13 have attained the highest distinction grade, while students achieving the highest marks for the various exam options have been awarded medals or prizes in recognition of their accomplishment.

'Meanwhile, 15 more students have completed the exam component of the ACA CTA Joint Programme having sat and passed one of the available ADIT options, and we look forward to

welcoming them as members of the CIOT.

'For the first time, ADIT exams were delivered remotely, enabling students around the world to sit their exams, online and at home, regardless of local Covid restrictions. That students have adapted so successfully to this new way of sitting exams is testament to their hard work and professionalism, and to the dedication of employers and tuition providers who support ADIT students in their learning and preparation for the exams.

'Our commitment to helping international tax professionals succeed in their career does not end upon completion of the ADIT exams, and new ADIT holders are invited to subscribe as International Tax Affiliates of the CIOT.

'The Affiliate package contains an ever-growing range of benefits including use of the ADIT badge, discounts on entry to a range of online tax events, and free access to the popular ADIT webinar series led by international tax experts around the world.'

### Awards

**The Heather Self Medal for the best overall performance in Module 1 Principles of International Taxation**  
The medal has been awarded to Mr Hugo Holmes of Bristol, United Kingdom.

**The Raymond Kelly Medal for the best overall performance in Module 2.09 United Kingdom option**  
The medal has been awarded to Mr Kieran Hutchinson Dean of London, United Kingdom, who is employed by Dixon Wilson Chartered Accountants.

**The Croner-i Prize for the best overall performance in Module 3.03 Transfer Pricing option**  
The prize has been awarded to Mr Stephen Hodgson of London, United Kingdom, who is employed by Entain Group.

**The Wood Mackenzie Prize for the best overall performance in Module**

**3.04 Upstream Oil and Gas option**  
The prize has been awarded to Mr Abdirazak Ibrahim of Muraikh, Qatar, who is employed by Deloitte.

**The Worshipful Company of Tax Advisers Prize for the highest mark in Module 3 (All other options)**  
The prize has been awarded to Mrs Roberta Zoccheddu of London, United Kingdom, who sat Module 3.02: EU VAT option.

**Distinctions were awarded for excellence in three examinations, or two examinations and an extended essay, to the following successful candidates:**

- Mr Viktor Borisov of Sofia, Bulgaria, who is employed by EY;
- Mr Edmond Burrows of Peterborough, United Kingdom, who is employed by HMRC;
- Mr Stephen Hodgson of London, United Kingdom, who is employed

- by Entain Group;
- Mrs Elena Ilea of Bucharest, Romania, who is employed by Deloitte;
- Mr Grahame Jackson of Gibraltar, who is employed by Hassans International Law Firm;
- Miss Khrystyna Kozatenkova of Dubai, United Arab Emirates, who is employed by PwC;
- Mr James Leek of London, United Kingdom;
- Miss Ana Moise of Bucharest, Romania, who is employed by EY;
- Mr Adrian Nowak of London, United Kingdom;
- Mr Rory O'Connor of Charleville, Ireland;
- Mr Alistair Pepper of London, United Kingdom;
- Mr Amey Sinai Curchorcar of Dubai, United Arab Emirates, who is employed by PwC; and
- Mr Martin Timothy of London, United Kingdom.

As a result of the December 2020 examinations, the following 142 individuals have now completed all the components to be awarded the ADIT qualification and may now apply to become International Tax Affiliates of the Chartered Institute of Taxation:

+ = Award Winner  
\* = Distinction for overall performance in three examinations, or two examinations and an extended essay

Abdallah, H (New Cairo, Egypt)  
Abdelgawad, R (Cairo, Egypt)  
Abdulla, S (Hamad Town, Bahrain)  
Abid, A M (Doha, Qatar)  
Adamides, G (Limassol, Cyprus)  
Agrawal, A (Singapore)  
Akhademe, F (Lagos, Nigeria)  
Alex, I (Dar es Salaam, Tanzania)  
Alonso Reta, G D (San Sebastian, Spain)  
Alrebdi, S (Riyadh, Saudi Arabia)  
Andreou, A (Nicosia, Cyprus)  
Annat, T (Thatcham, United Kingdom)  
Antonescu, E (Ilfov, Romania)  
Azmi, F (Manama, Bahrain)  
Balasubramanian, N (Chennai, India)  
Beneke, M L (Oxford, United Kingdom)  
Bester, L (Wembley, United Kingdom)  
Bewick, S (Sunderland, United Kingdom)  
Bogdaniuk, R (Warsaw, Poland)  
Borisov, V E (Sofia, Bulgaria) \*  
Bors, C (Bucharest, Romania)  
Bundy, N D (London, United Kingdom)  
Burns, A J (Birmingham, United Kingdom)  
Burrows, E M (Peterborough, United Kingdom) \*  
Buzoianu, E (London, United Kingdom)  
Cachia Micallef, D (Gzira, Malta)  
Camilleri, R (Birkirkara, Malta)  
Chamroo, N M (Le Hochet, Mauritius)  
Chen, L (London, United Kingdom)  
Chigumbu, N (St. Helier, Jersey)  
Chokshi, U V (Mumbai, India)  
Chrysanthou, M (Nicosia, Cyprus)  
Clayton, S (London, United Kingdom)  
Co, C (Bristol, United Kingdom)  
Coyne, L (Dublin, Ireland)  
da Silva Filho, M A (London, United Kingdom)  
Dalkó, K (Budapest, Hungary)  
Dhingra, B (Petaling Jaya, Malaysia)  
Donneaux, J J (Nicosia, Cyprus)  
Doshi, A (Jaipur, India)  
Duric, A (London, United Kingdom)  
Flanagan, L (Dublin, Ireland)  
Foley, P (Kilkenny, Ireland)  
Formosa, M (San Lawrenz, Malta)  
Ganapathy, S (Chennai, India)  
Ghiggini, L (Taranto, Italy)  
Goh, S (Singapore)  
Grigoriou, G (Athens, Greece)  
Gubaryeva, G (Kiev, Ukraine)  
Gupta, N (Bangalore, India)  
Hadjikyriakou, K (Strovolos, Cyprus)  
Hannigan, R (London, United Kingdom)  
Hashemi, M (London, United Kingdom)  
Hodgson, S J (London, United Kingdom) + \*  
Hristev, L A (Bucharest, Romania)  
Hu, S (Dubai, United Arab Emirates)

Hussein, A F (New Cairo, Egypt)  
Ilea, E L (Bucharest, Romania) \*  
Jain, D A (Mumbai, India)  
Jauffur, F A (Phoenix, Mauritius)  
Kejriwal, A (Kolkata, India)  
Kengaaaju, A B (Kampala, Uganda)  
Khan, K S (London, United Kingdom)  
Kieruzel, J (Richmond, United Kingdom)  
Kouniaki, I (London, United Kingdom)  
Kovalenko, M (Almaty, Kazakhstan)  
Kozatenkova, K (Dubai, United Arab Emirates) \*  
Kyriakou, M (Limassol, Cyprus)  
Leek, J R (London, United Kingdom) \*  
Leletu, J (Kampala, Uganda)  
Li, S (London, United Kingdom)  
Lukashuk, S (Nicosia, Cyprus)  
Macklin, S I R (St. Helier, Jersey)  
Madzamba, L (Gaborone, Botswana)  
Makrides, C (Nicosia, Cyprus)  
Mallmann, S (Swieqi, Malta)  
Mandiopera, P (Harare, Zimbabwe)  
Maniriho, Y (Nairobi, Kenya)  
Mari, S F (Harare, Zimbabwe)  
Maruthappan, E (Chennai, India)  
Mashale, R G (Woodmead, South Africa)  
Mawire, H T (Harare, Zimbabwe)  
Metallidou, A (Athens, Greece)  
Mganwa, R S (Dar es Salaam, Tanzania)  
Militaru, A (Reading, United Kingdom)  
Minuti, M (Tarxien, Malta)  
Mlalazi, A (Harare, Zimbabwe)  
Moise, A M (Bucharest, Romania) \*  
Mope, T N (London, United Kingdom)  
Mounir, M E (Cairo, Egypt)  
Murray, S (Bangor, United Kingdom)  
Mwaja, C (Nairobi, Kenya)  
Nchota, B I M (Dar es Salaam, Tanzania)  
Nowak, A (London, United Kingdom) \*  
O'Connor, R (Charleville, Ireland) \*  
Odiatis, A (Limassol, Cyprus)  
Olding, K (Godalming, United Kingdom)  
Omondi, N O (Nairobi, Kenya)  
Ong, R H S (Singapore)  
Pasioulounta, M (Larnaca, Cyprus)  
Patel, D J S (Barnet, United Kingdom)  
Pelupessey, F L (Jakarta, Indonesia)  
Poddar, S (Mumbai, India)  
Portelli, J (Zebbug, Malta)  
Ravishankar, A (Chennai, India)  
Raynor, D (Northampton, United Kingdom)  
Rekik, O (Tunis, Tunisia)  
Russell, J (Edinburgh, United Kingdom)  
Ryabov, A A (Noginsk, Russian Federation)  
Sabiescu, A M (Bucharest, Romania)  
Salhie, A (Riydh, Saudi Arabia)  
Sarbu, I R (Bucharest, Romania)  
Sauerborn, P (St. Julian's, Malta)  
Savant, T C (Mumbai, India)  
Severs, I (Doha, Qatar)  
Shaikh, N Z (Manama, Bahrain)  
Shi Shun, J J V M (Baie du Tombeau, Mauritius)  
Shields, F J (Belfast, United Kingdom)  
Simonov, M (Kudrovo, Russian Federation)  
Sinai Curchorcar, A A (Dubai, United Arab

Emirates) \*  
Spyrou, A (Limassol, Cyprus)  
Stavytskyi, V (Riga, Latvia)  
Sungeelee, N (London, United Kingdom)  
Taylor, A K (Croydon, United Kingdom)  
Thakkar, D M (Mumbai, India)  
Thompson, J (Larchmont, NY, USA)  
Timothy, M (London, United Kingdom) \*  
Tripathi, A (Manchester, United Kingdom)  
Trivedi, C (Mumbai, India)  
Tsangaridou, A I (Nicosia, Cyprus)  
Ulanenko, B (Krakow, Poland)  
Vekov, O (Moscow, Russian Federation)  
Viszlaj, T (Bratislava, Slovakia)  
Walters, A I (Salford, United Kingdom)  
Willows, J (London, United Kingdom)  
Wilson, C (New York City, NY, USA)  
Wong, J Y (Petaling Jaya, Malaysia)  
Wu, D (London, United Kingdom)  
Yacoub, A (Cairo, Egypt)  
Zayan, Y A W (Cairo, Egypt)  
Zieniuk, C A (Limassol, Cyprus)  
Zinovyyeva, Y (Moscow, Russian Federation)

Candidates may present an extended essay in place of either Module 2 or Module 3. The following 14 candidates successfully completed an extended essay in the period between February 2020 and January 2021 and completed the required examinations prior to the December 2020 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may now apply to become International Tax Affiliates of the Chartered Institute of Taxation:

Incze, E (Budapest, Hungary)  
Jackson, G (Gibraltar) \*  
Jalan, N (Jharkhand, India)  
Kudryavtsev, P (Moscow, Russian Federation)  
Macey, S (London, United Kingdom)  
Muscat Baron, O (Plazac, France)  
Neokleous, O (Paphos, Cyprus)  
Orrico Guimaraes, C (London, United Kingdom)  
Östör, T (Budapest, Hungary)  
Pepper, A (London, United Kingdom) \*  
Popa, A (Voluntari, Romania)  
Przejcowska, A (Chorzow, Poland)  
Sharma, K (Ghaziabad, India)  
Ussembayeva, A (Almaty, Kazakhstan)

The following 16 candidates have met the ACA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales as a result of the ADIT December 2020 examination session:

Biddlecombe, S (London, United Kingdom)  
Boulos, A (London, United Kingdom)  
Choudhry, K (Birmingham, United Kingdom)  
Daniel, I (Leeds, United Kingdom)

Dharamsi, Z A (West Molesey, United Kingdom)  
 Foley, A (Edgware, United Kingdom)  
 Howard, M (London, United Kingdom)  
 Iyer, K (London, United Kingdom)

Kapoor, Y (London, United Kingdom)  
 Mistry, K B (Leicester, United Kingdom)  
 Park, E (London, United Kingdom)  
 Peng, M (London, United Kingdom)

Pirwani, M M (Grantham, United Kingdom)  
 Randle, S (Birmingham, United Kingdom)  
 Reid, C (Birmingham, United Kingdom)  
 Wildblood, F (Stafford, United Kingdom)

Candidates who have passed individual examination papers are listed in the December 2020 Module Pass List, available at [www.adit.org/results](http://www.adit.org/results).

### Results statistics

Module 1: Principles of International Tax					
Pass	191				
Fail	180				
Total number of candidates	371				
Pass rate	51%				
	Module 2.01 Australia	Module 2.02 China	Module 2.03 Cyprus	Module 2.04 Hong Kong	Module 2.05 India
Pass	5	3	17	0	5
Fail	0	1	15	2	9
Total number of candidates	5	4	32	2	14
Pass rate	100%	75%	53%	0%	36%
	Module 2.06 Ireland	Module 2.07 Malta	Module 2.08 Singapore	Module 2.09 United Kingdom	Module 2.10 United States
Pass	3	10	10	50	9
Fail	2	0	11	21	11
Total number of candidates	5	10	21	71	20
Pass rate	60%	100%	48%	70%	45%
	Module 3.01 EU Direct Tax	Module 3.02 EU VAT	Module 3.03 Transfer Pricing	Module 3.04 Upstream Oil and Gas	Module 3.05 Banking
Pass	14	29	189	66	2
Fail	18	16	117	20	5
Total number of candidates	32	45	30	86	7
Pass rate	44%	64%	62%	77%	29%

### Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **December 2020 Awards, Distinctions and Overall Pass List**, available at [www.adit.org/results](http://www.adit.org/results)):

+ = Award Winner  
 \* = Distinction for overall performance in three examinations, or two examinations and an extended essay

### Module 1 Principles of International Taxation

Abdullah, F K (Hamad Town, Bahrain)  
 Abedi, M A R K (Doha, Qatar)  
 Abela, A (Zebbug, Malta)  
 Aggarwal, A (Gurgaon, India)  
 Agrawal, N N (Pune, India)  
 Ahmed, F (London, United Kingdom)

Ahmed, T (Karachi, Pakistan)  
 Ahwera, B (Kampala, Uganda)  
 Akinsanya, A O (Kent, United Kingdom)  
 Aldescu, A (Bucharest, Romania)  
 Alhadhrami, R (Kuwait City, Kuwait)  
 Ali, A S (New York City, NY, United States of America)  
 Ali, S (Harare, Zimbabwe)  
 Aliyev, J (Baku, Azerbaijan)  
 Aljouder, A (Al Jabriyah, Kuwait)  
 Anastasiou, K (Limassol, Cyprus)  
 Andras, E V (Bucharest, Romania)  
 Antoniou, E (Nicosia, Cyprus)  
 Anwer, Z (Dubai, United Arab Emirates)  
 Archer, S (Airdrie, United Kingdom)  
 Arderne, N (Pretoria, South Africa)  
 Arias, P (Mexico City, Mexico)  
 Atli, A I (Jeddah, Saudi Arabia)  
 Awni, A M (Cairo, Egypt)  
 Ayub, I (Doha, Qatar)  
 Baid, P (Kolkata, India)  
 Balakrishnan, V (Chennai, India)  
 Balasubramanian, V (Chennai, India)

Baska, S (Bangalore, India)  
 Bassett, R E (London, United Kingdom)  
 Bell, M D (Reading, United Kingdom)  
 Bester, L (Wembley, United Kingdom)  
 Bhargava, P (Dubai, United Arab Emirates)  
 Bhatt, R D (Ahmedabad, India)  
 Bhawe, S H (Mumbai, India)  
 Bivolaru, S D (Bucharest, Romania)  
 Bond, A (Toomebridge, United Kingdom)  
 Borovina Papadimitriou, I (Strovolos, Cyprus)  
 Braia, T (Bucharest, Romania)  
 Bravin, J (Reading, United Kingdom)  
 Buzoianu, E (London, United Kingdom)  
 Bytautas, S (Vilnius, Lithuania)  
 Caballero, P (Mississauga, Canada)  
 Cabeza, F E Y (Limassol, Cyprus)  
 Camilleri, L (Attard, Malta)  
 Chan, H T (Cheung Sha Wan, Hong Kong)  
 Chandwani, P (Mumbai, India)  
 Chaudhry, Z A (High Wycombe, United Kingdom)  
 Chirulli, A (Dartford, United Kingdom)  
 Chitura, T P (Norton, Zimbabwe)  
 Christofi, C (Limassol, Cyprus)

Clifford, O (Gloucester, United Kingdom)  
 Cloake, G (London, United Kingdom)  
 Constanti, A (Nicosia, Cyprus)  
 Corlazzoli, A (St. Helier, Jersey)  
 Dhingra, B (Petaling Jaya, Malaysia)  
 Dimareli, E R (Thessaloniki, Greece)  
 Dobrucka, J (Warsaw, Poland)  
 Drakou, K (Limassol, Cyprus)  
 Edge, S J (Liverpool, United Kingdom)  
 Everson, K (Plymouth, United Kingdom)  
 Farrugia, M (Qrendi, Malta)  
 Febby, C K (Jakarta, Indonesia)  
 Formosa, M (San Lawrenz, Malta)  
 Fruto, L A A (Doha, Qatar)  
 Fuegemann, C H (Lidingö, Sweden)  
 Garg, B (New Delhi, India)  
 German, G (Dubai, United Arab Emirates)  
 Gibbs, M L (Leeds, United Kingdom)  
 Giusca, D (Bucharest, Romania)  
 Gray, S M (London, United Kingdom)  
 Gregoriou, M (Aglantzia, Cyprus)  
 Gupta, A (Thane, India)  
 Gupta, P (Dubai, United Arab Emirates)  
 Halkare, C V (Nashik, India)  
 Hannigan, R (London, United Kingdom)  
 Hartog-Okuszko, A (Saint-Cergues, France)  
 Hinchcliffe, J (Nottingham, United Kingdom)  
 Holmes, H (Bristol, United Kingdom) +  
 Hull, D S (Craigavon, United Kingdom)  
 Humeniuk, C M (Portsmouth, United Kingdom)  
 Hussain, U (Southall, United Kingdom)  
 Hussein, G N (Dubai, United Arab Emirates)  
 Jain, D A (Mumbai, India)  
 Jamil, M (Dammam, Saudi Arabia)  
 Janakiraman, M (Bangalore, India)  
 Jeetun, H (Port Louis, Mauritius)  
 Jhaveri, A B (Muscat, Oman)  
 Johnston, C (Sunderland, United Kingdom)  
 Johnstone, W M (London, United Kingdom)  
 Kabra, P N (Ichalkaranji, India)  
 Kalungi, T (Kampala, Uganda)  
 Kapoor, S (Crawley, United Kingdom)  
 Kapoor, S U (Thane, India)  
 Kasuti, D (Kampala, Uganda)  
 Kavoya, J M (Nairobi, Kenya)  
 Kaye, A (London, United Kingdom)  
 Kejriwal, A (Kolkata, India)  
 Khalilova, S (Baku, Azerbaijan)  
 Khan, A (Peshawar, Pakistan)  
 Khatri, L K (Jeddah, Saudi Arabia)  
 Kirk, O W (Luxembourg City, Luxembourg)  
 Kotak, H (Bangalore, India)  
 Krefft, M (Wroclaw, Poland)  
 Kumar, B (Bangalore, India)  
 Lay, D J (Penzance, United Kingdom)  
 Ling, O Y N (London, United Kingdom)  
 Loucaidou, A (Nicosia, Cyprus)  
 Lytras, C (Strovolos, Cyprus)  
 Machalek, M (Stupava, Slovakia)  
 Maharani, S (Pulo Gadung, Indonesia)  
 Makrides, C (Nicosia, Cyprus)  
 Manjrekar, U R (Mumbai, India)  
 Matei, C D (Bucharest, Romania)  
 Matyunina, T (Limassol, Cyprus)  
 McAufield, R (Dublin, Ireland)  
 McNamara, M (Luxembourg City, Luxembourg)  
 Medeiros, M (Georgetown, Cayman Islands)

Melnyk, A (London, United Kingdom)  
 Mere, J (Chicago, IL, United States of America)  
 Merkulova, M V (Dubai, United Arab Emirates)  
 Mhaisale, S (Mumbai, India)  
 Micallef, C A (Haz-Zebbug, Malta)  
 Mohamed, L (Muharraq, Bahrain)  
 Mokos, L (Topolcany, Slovakia)  
 Moledo, D (Southampton, United Kingdom)  
 Mope, T N (London, United Kingdom)  
 Muzira, J (Kampala, Uganda)  
 Myzithra, A (Athens, Greece)  
 Naggal, G (Ambala, India)  
 Nakanga, W W (Blantyre, Malawi)  
 Ndurya, J C (Mombasa, Kenya)  
 Necsuliu, L I (Bucharest, Romania)  
 Nowak, A (London, United Kingdom) \*  
 Nzafashwanayo, D (Kigali, Rwanda)  
 O'Connor, R (Charleville, Ireland) \*  
 Odiatis, A (Limassol, Cyprus)  
 O'Hara, N (Belfast, United Kingdom)  
 Olivier, W (Stellenbosch, South Africa)  
 Ooi, Z F (London, United Kingdom)  
 Oparaji, C M (Dubai, United Arab Emirates)  
 Ost-Duchateau, H (Hesperange, Luxembourg)  
 Ostwal, S V (London, United Kingdom)  
 Owsinska, A (Krakow, Poland)  
 Parekh, D (Mumbai, India)  
 Pasternack, K (Espoo, Finland)  
 Patru, A G (Bucharest, Romania)  
 Penchukova, E (Moscow, Russian Federation)  
 Pisani, J (Senglea, Malta)  
 Polykarpou, M (Kakopetria, Cyprus)  
 Portelli, J (Zebbug, Malta)  
 Proskurina, K (Dubai, United Arab Emirates)  
 Ravishankar, A (Chennai, India)  
 Rebedeu, A M (Bucharest, Romania)  
 Reid, P R (London, United Kingdom)  
 Rizwan, M (Sharjah, United Arab Emirates)  
 Rosi, R (Belvedere, United Kingdom)  
 Rustagi, A (Gurgaon, India)  
 Saengchote, M (Singapore)  
 Sakka, E (Vrilissia, Greece)  
 Saleem, I (Riyadh, Saudi Arabia)  
 Samarneh, E S (Amman, Jordan)  
 Sanga, C L (Torremocha de Jarama, Spain)  
 Savant, T C (Mumbai, India)  
 Savencu, A E (Tulcea, Romania)  
 Schmitz, T (Luxembourg City, Luxembourg)  
 Sciberras, N (Siggiewi, Malta)  
 Scriven, J A (London, United Kingdom)  
 Seebun, P K (Quatre Bornes, Mauritius)  
 Seric, C (Bucharest, Romania)  
 Sethi, R (London, United Kingdom)  
 Shah, I (Bangkok, Thailand)  
 Smith, K P (Gravesend, United Kingdom)  
 Sobolev, A (Moscow, Russian Federation)  
 Solanki, V V (Pune, India)  
 Sookral, K (Port Louis, Mauritius)  
 Spiteri, I (Haz-Zebbug, Malta)  
 Spiteri, J (Pieta, Malta)  
 Spyrou, A (Limassol, Cyprus)  
 Staicu, A (Bucharest, Romania)  
 Strachey, A (London, United Kingdom)  
 Taga, A L (Bucharest, Romania)  
 Thompson, A D (Colchester, United Kingdom)  
 Trivedi, N (Pune, India)  
 Urse, I (Buzau, Romania)

Vroom, A M (London, United Kingdom)  
 Wanjau, E K (Nairobi, Kenya)  
 Yassin, A A (Abu Dhabi, United Arab Emirates)  
 Zavrou, S (Paphos, Cyprus)  
 Zienau, C (Stockholm, Sweden)  
 Zvingowanisei, I M (Harare, Zimbabwe)

## Module 2.01 Australia option

Asaman, D (London, United Kingdom)  
 Doyle, D (Southport, United Kingdom)  
 Le, N (Hanoi, Vietnam)  
 Madzamba, L (Gaborone, Botswana)  
 Maruthappan, E (Chennai, India)

## Module 2.02 China option

Bogdaniuk, R (Warsaw, Poland)  
 Hu, S (Dubai, United Arab Emirates)  
 Mwaja, C (Nairobi, Kenya)

## Module 2.03 Cyprus option

Adamides, G (Limassol, Cyprus)  
 Charalambous, M (Paphos, Cyprus)  
 Christofides, P (Nicosia, Cyprus)  
 Donneaux, J J (Nicosia, Cyprus)  
 Georgiou, L (Limassol, Cyprus)  
 Hadjichristoforou, T (Nicosia, Cyprus)  
 Hadjikyriakou, K (Strovolos, Cyprus)  
 Hadjirafti, G (Paphos, Cyprus)  
 Kanaris, E (Nicosia, Cyprus)  
 Loizides, M (Limassol, Cyprus)  
 Lytras, C (Strovolos, Cyprus)  
 Michael, I (Agios Dometios, Cyprus)  
 Pasiailouna, M (Larnaca, Cyprus)  
 Prodromou, M (Larnaca, Cyprus)  
 Shi Shun, J J V M (Baie du Tombeau, Mauritius)  
 Theodorou, S (Nicosia, Cyprus)  
 Tsangaridou, A I (Nicosia, Cyprus)

## Module 2.05 India option

Aggarwal, A (Gurgaon, India)  
 Chokshi, U V (Mumbai, India)  
 Ganapathy, S (Chennai, India)  
 Garg, B (New Delhi, India)  
 Thakkar, D M (Mumbai, India)

## Module 2.06 Ireland option

Cuddy, D C (Knocknacarra, Ireland)  
 Flanagan, L (Dublin, Ireland)  
 Foley, P (Kilkenny, Ireland)

## Module 2.07 Malta option

Camilleri, R (Birkirkara, Malta)  
 Caruana, S (Santa Lucija, Malta)  
 Cortis, R (Haz-Zebbug, Malta)  
 Dalli, J (Marsascala, Malta)  
 Eastman, S (Pretoria, South Africa)  
 Micallef, J (Qormi, Malta)  
 Montebello, J A (Marsascala, Malta)  
 Muzarowska, M (Gzira, Malta)  
 Sauerborn, P (St. Julian's, Malta)  
 Sciberras, A (Pieta, Malta)

**Module 2.08 Singapore option**

Agrawal, A (Singapore)  
 Balasubramanian, N (Chennai, India)  
 Jain, D A (Mumbai, India)  
 Kejriwal, A (Kolkata, India)  
 Ong, R H S (Singapore)  
 Pelupessy, F L (Jakarta, Indonesia)  
 Ravishankar, A (Chennai, India)  
 Ryabov, A A (Noginsk, Russian Federation)  
 Savant, T C (Mumbai, India)  
 Tan, Z Y (Penang, Malaysia)

**Module 2.09 United Kingdom option**

Annat, T (Thatcham, United Kingdom)  
 Arias, P (Mexico City, Mexico)  
 Bewick, S (Sunderland, United Kingdom)  
 Boulos, A (London, United Kingdom)  
 Bundy, N D (London, United Kingdom)  
 Burns, A J (Birmingham, United Kingdom)  
 Burrows, E M (Peterborough, United Kingdom) \*  
 Chaudhry, Z A (High Wycombe, United Kingdom)  
 Choudhry, K (Birmingham, United Kingdom)  
 Clayton, S (London, United Kingdom)  
 Co, C (Bristol, United Kingdom)  
 Daniel, I (Leeds, United Kingdom)  
 Dharamsi, Z A (West Molesey, United Kingdom)  
 Duric, A (London, United Kingdom)  
 Foley, A (Edgware, United Kingdom)  
 Gray, S M (London, United Kingdom)  
 Hashemi, M (London, United Kingdom)  
 Hodgson, S J (London, United Kingdom) \*  
 Howard, M (London, United Kingdom)  
 Hutchinson Dean, K D M (London, United Kingdom) +  
 Iyer, K (London, United Kingdom)  
 Kapoor, Y (London, United Kingdom)  
 Kara, J (Woodford Green, United Kingdom)  
 Kieruzel, J (Richmond, United Kingdom)  
 Kochakidze, T (London, United Kingdom)  
 Lo, M T (Kowloon, Hong Kong)  
 Macklin, S I R (St. Helier, Jersey)  
 Mashale, R G (Woodmead, South Africa)  
 Militaru, A (Reading, United Kingdom)  
 Mistry, K B (Leicester, United Kingdom)  
 Morrow-McDade, R (Manchester, United Kingdom)  
 Murray, S (Bangor, United Kingdom)  
 Nowak, A (London, United Kingdom) \*  
 Olding, K (Godalming, United Kingdom)  
 Park, E (London, United Kingdom)  
 Patel, D J S (Barnet, United Kingdom)  
 Peng, M (London, United Kingdom)  
 Pirwani, M M (Grantham, United Kingdom)  
 Randle, S (Birmingham, United Kingdom)  
 Raynor, D (Northampton, United Kingdom)  
 Reid, C (Birmingham, United Kingdom)  
 Russell, J (Edinburgh, United Kingdom)  
 Shields, F J (Belfast, United Kingdom)  
 Sra, J (Isleworth, Germany)  
 Taylor, A K (Croydon, United Kingdom)  
 Thompson, J (Larchmont, NY, United States of America)  
 Timothy, M (London, United Kingdom) \*  
 Tripathi, A (Manchester, United Kingdom)  
 Wildblood, F (Stafford, United Kingdom)  
 Wu, D (London, United Kingdom)

**Module 2.10 United States option**

Biddlecombe, S (London, United Kingdom)  
 Dhingra, B (Petaling Jaya, Malaysia)  
 Gupta, N (Bangalore, India)  
 Kaplan, R (Bicester, United Kingdom)  
 Palma, D (Oxford, United Kingdom)  
 Palomar Garcia, E (Oxford, United Kingdom)  
 Walters, A I (Salford, United Kingdom)  
 Wilson, C (New York City, NY, United States of America)  
 Zinovyeva, Y (Moscow, Russian Federation)

**Module 3.01 EU Direct Tax option**

Beneke, M L (Oxford, United Kingdom)  
 Borisov, V E (Sofia, Bulgaria) \*  
 Cachia Micallef, D (Gzira, Malta)  
 Cloake, G (London, United Kingdom)  
 Coyne, L (Dublin, Ireland)  
 Dalkó, K (Budapest, Hungary)  
 Ghiggini, L (Taranto, Italy)  
 Grigoriou, G (Athens, Greece)  
 Lampidoniti, F (Limassol, Cyprus)  
 Moise, A M (Bucharest, Romania) \*  
 Salhieh, A (Riydh, Saudi Arabia)  
 Stavyskiy, V (Riga, Latvia)  
 Sungeelee, N (London, United Kingdom)  
 Vizslay, T (Bratislava, Slovakia)

**Module 3.02 EU VAT option**

Abdulla, A (Muharraq, Bahrain)  
 Abid, A M (Doha, Qatar)  
 Aldayeh, H (Dubai, United Arab Emirates)  
 Alonso Reta, G D (San Sebastian, Spain)  
 Andras, E V (Bucharest, Romania)  
 Bhave, S H (Mumbai, India)  
 Dragomir, D (Bucharest, Romania)  
 Drousioti, I (Mesa Geitonia, Cyprus)  
 Hadjikyriakou, K (Strovolos, Cyprus)  
 Hu, S (Dubai, United Arab Emirates)  
 Hussein, A F (New Cairo, Egypt)  
 Ignasiak, M (Warsaw, Poland)  
 Ivanova, S V (Nicosia, Cyprus)  
 Juozaitis, M (Vilnius, Lithuania)  
 Kozatenkova, K (Dubai, United Arab Emirates) \*  
 Maroun, C L (Baabda, Lebanon)  
 Minuti, M (Tarxien, Malta)  
 Moled, D (Southampton, United Kingdom)  
 O'Connor, R (Charleville, Ireland) \*  
 O'Donnell, K (Killorglin, Ireland)  
 Palavila Jacob, J (Singapore)  
 Prataviera, A (Southampton, United Kingdom)  
 Rekik, O (Tunis, Tunisia)  
 Severs, I (Doha, Qatar)  
 Shauyenova, M (Budapest, Hungary)  
 Sinai Curchorcar, A A (Dubai, United Arab Emirates) \*  
 Tsousis, H (Kesariani, Greece)  
 Zayan, Y A W (Cairo, Egypt)  
 Zoccheddu, R (London, United Kingdom) +

**Module 3.03 Transfer Pricing option**

Abarikwu, U C I (Lagos, Nigeria)  
 Abbu, S (Saint Julien d'Hotman, Mauritius)  
 Abdulla, S (Hamad Town, Bahrain)

Ahmed, F (London, United Kingdom)  
 Akinsanya, A O (Kent, United Kingdom)  
 Akligo, M (Accra, Ghana)  
 Alrakhaimi, R (Jeddah, Saudi Arabia)  
 Amadi, E A (Lagos, Nigeria)  
 Amer, R (Cairo, Egypt)  
 Andreou, A (Nicosia, Cyprus)  
 Antonescu, E (Ilfov, Romania)  
 Aristidou, V (Limassol, Cyprus)  
 Ayub, I (Doha, Qatar)  
 Azmi, F (Manama, Bahrain)  
 Bahtiar, N (Jakarta, Indonesia)  
 Baid, P (Kolkata, India)  
 Baid, R (Secunderabad, India)  
 Balasubramanian, N (Chennai, India)  
 Barulin, V (Luxembourg City, Luxembourg)  
 Beachell, C L (Nottingham, United Kingdom)  
 Beard, M (London, United Kingdom)  
 Bertram-Ralph, J (Colchester, United Kingdom)  
 Bester, L (Wembley, United Kingdom)  
 Bhatt, R D (Ahmedabad, India)  
 Bheekhar, P (Creve Coeur, Mauritius)  
 Bock, S (Dubai, United Arab Emirates)  
 Boden, J (Gloucester, United Kingdom)  
 Bors, C (Bucharest, Romania)  
 Borza, C A (Bucharest, Romania)  
 Bowie, D (Chicago, IL, USA)  
 Brehon, N (London, United Kingdom)  
 Brindley, G L (Gloucester, United Kingdom)  
 Brown, R (Edinburgh, United Kingdom)  
 Buchan, L (Weston-super-Mare, United Kingdom)  
 Buchanan, J F (Salford, United Kingdom)  
 Bundy, N D (London, United Kingdom)  
 Burghol, A (Dubai, United Arab Emirates)  
 Byron-Moore, R (London, United Kingdom)  
 Charalambous, M (Paphos, Cyprus)  
 Chellew, E S (Bearsden, United Kingdom)  
 Chen, L (London, United Kingdom)  
 Chigumbu, N (St. Helier, Jersey)  
 Christodoulou, R (Limassol, Cyprus)  
 Chrysanthou, M (Nicosia, Cyprus)  
 Colliva, V (Bologna, Italy)  
 Corlazzoli, A (St. Helier, Jersey)  
 Coughlin, M P (Bangor, United Kingdom)  
 Cronin, N (Dunshaughlin, Ireland)  
 da Silva Filho, M A (London, United Kingdom)  
 Demetriou, M (Limassol, Cyprus)  
 Demir, M (Cernavoda, Romania)  
 Desai, R D (Dubai, United Arab Emirates)  
 Dhingra, B (Petaling Jaya, Malaysia)  
 Doshi, A (Jaipur, India)  
 Dowd, S T (Croydon, United Kingdom)  
 Doyley, L (York, United Kingdom)  
 Driscoll, A (Dublin, Ireland)  
 Duggan, P J (Leeds, United Kingdom)  
 Ecobici, G (Bucharest, Romania)  
 Elsaid, M (Cairo, Egypt)  
 Evans, P M (Wrexham, United Kingdom)  
 Finney, P A (Tonbridge, United Kingdom)  
 Foley, R J (Bristol, United Kingdom)  
 Formosa, M (San Lawrenz, Malta)  
 Froggatt, J M (Hemel Hempstead, United Kingdom)  
 Froggatt, R (Basingstoke, United Kingdom)  
 Gallagher, B (Dublin, Ireland)

Ganesan, M (Chennai, India)  
 Gardani, A (London, United Kingdom)  
 Gibala, M K (Krakow, Poland)  
 Gichuru, D G (Nairobi, Kenya)  
 Gkavogianni, M (Geneva, Switzerland)  
 Goh, S (Singapore)  
 Golani, J V (Pune, India)  
 Grieve, E (Edinburgh, United Kingdom)  
 Gubaryeva, G (Kiev, Ukraine)  
 Hails, Y S C (London, United Kingdom)  
 Halkare, C V (Nashik, India)  
 Hargreaves, K (Dartford, United Kingdom)  
 Hernandez, I M (Dubai, United Arab Emirates)  
 Hodgson, S J (London, United Kingdom) + \*  
 Hu, Y X (Kaiping, China)  
 Hussain, M I (London, United Kingdom)  
 Iakubenko, G (Doha, Qatar)  
 Ibrahim Ali, N M (Cairo, Egypt)  
 Ibrayeva, A (Almaty, Kazakhstan)  
 Ilea, E L (Bucharest, Romania) \*  
 Imparatu, C (Bucharest, Romania)  
 Iyer, R (Dubai, United Arab Emirates)  
 Jain, D A (Mumbai, India)  
 Jarzyna-Dzianok, I (London, United Kingdom)  
 Jhaveri, A B (Muscat, Oman)  
 John, P M (Juffair, Bahrain)  
 Johnston, J (San Francisco, CA, USA)  
 Jones, E R (Wirral, United Kingdom)  
 Kabadi, A (Dubai, United Arab Emirates)  
 Kamunyi, J M N (Nairobi, Kenya)  
 Kanaris, E (Nicosia, Cyprus)  
 Katipalli, S (Surat, India)  
 Kejriwal, A (Kolkata, India)  
 Keogh, B (Dublin, Ireland)  
 Khandelwal, P (Howrah, India)  
 Kisuu, S M (Nairobi, Kenya)  
 Komodromou, I (Limassol, Cyprus)  
 Kouniaki, I (London, United Kingdom)  
 Kucenko, D (London, United Kingdom)  
 Ky, A (Wembley, United Kingdom)  
 Kyriakou, M (Limassol, Cyprus)  
 Leletu, J (Kampala, Uganda)  
 Lennon, S P (Dublin, Ireland)  
 Lester, E J (Wirral, United Kingdom)  
 Li, S (London, United Kingdom)  
 Lim, G (Jakarta, Indonesia)  
 Lukashuk, S (Nicosia, Cyprus)  
 Mabula, E E (Dar es Salaam, Tanzania)  
 Magu, J P N (Reading, United Kingdom)  
 Maheshwari, P (Bangalore, India)  
 Mahafa, C (London, United Kingdom)  
 Mallmann, S (Swieqi, Malta)  
 Mashford, F (London, United Kingdom)  
 Mc Mahon, J (Dublin, Ireland)  
 McDonnell, E (Dublin, Ireland)  
 McNamara, J (Newport Pagnell, United Kingdom)  
 Melnyk, Y (Dubai, United Arab Emirates)  
 Mere, J (Chicago, IL, United States of America)  
 Metallidou, A (Athens, Greece)  
 Miller, I L (London, United Kingdom)  
 Mohamed, M A (Giza, Egypt)  
 Mohammed, R (Casablanca, Morocco)  
 Mokiri, C D (Dar es Salaam, Tanzania)  
 Monaghan, C B (Harrogate, United Kingdom)  
 Mottram, I (Sheffield, United Kingdom)  
 Mounir, M E (Cairo, Egypt)

Moura Schaukoski, F (Krakow, Poland)  
 Muchimbidzi, L T (Kingston, Jamaica)  
 Mugwambi, S C (Auckland, New Zealand)  
 Muigai, J M (Kigali, Rwanda)  
 Murray, W (Granard, Ireland)  
 Muzychenko, V (Krakow, Poland)  
 Nalubowa, E (Kampala, Uganda)  
 Naved, M (Salwa, Kuwait)  
 Neilson, C J (Bristol, United Kingdom)  
 Nemmara Venkatesh, R (Dubai, United Arab Emirates)  
 Noone, J (Ballybane, Ireland)  
 Novriansa, A (Jakarta, Indonesia)  
 Nurlatifah, I (Jakarta, Indonesia)  
 O'Loughlin, A (London, United Kingdom)  
 Omondi, V A (Nairobi, Kenya)  
 Ong, R H S (Singapore)  
 Papadopoulos, A (Madrid, Spain)  
 Parhar, J S (South Ockendon, United Kingdom)  
 Poddar, S (Mumbai, India)  
 Portelli, J (Zebbug, Malta)  
 Putri, A S (Depok, Indonesia)  
 Raghuvanshi, B (Pune, India)  
 Rajgaria, A (Noida, India)  
 Rajmohan, A (Al Khobar, Saudi Arabia)  
 Rath, S (London, United Kingdom)  
 Ravishankar, A (Chennai, India)  
 Sagun, O (Limassol, Cyprus)  
 Sanga, C L (Torremocha de Jarama, Spain)  
 Savant, T C (Mumbai, India)  
 Seetoh, W (Singapore)  
 Sethi, K R (London, United Kingdom)  
 Setiawan, F (Jakarta, Indonesia)  
 Shaikh, N Z (Manama, Bahrain)  
 Shekarrizi, S (Ruschlikon, Switzerland)  
 Sherrin, A (Nottingham, United Kingdom)  
 Simonov, M (Kudrovo, Russian Federation)  
 Sinai, K N (Dar es Salaam, Tanzania)  
 Sobolev, A (Moscow, Russian Federation)  
 Steer, H C (London, United Kingdom)  
 Taga, A L (Bucharest, Romania)  
 Tiplady, J (Blaydon, United Kingdom)  
 Trivedi, N (Pune, India)  
 Tshabalala, S (Johannesburg, South Africa)  
 Uhiriwe, J M (Kampala, Uganda)  
 Viorel, M (Bucharest, Romania)  
 Vissaro, D (Jakarta, Indonesia)  
 Vo, Q C (Hai Phong, Vietnam)  
 Wardhani, F P (Jakarta, Indonesia)  
 Waxman, J (Shipley, United Kingdom)  
 Whiteman, M J (Peterborough, United Kingdom)  
 Wittmann, J M (Schwanenstadt, Austria)  
 Woosey, G E (Leyland, United Kingdom)  
 Zhang, J (New York City, NY, United States of America)  
 Zieniuk, C A (Limassol, Cyprus)  
 Zirimba, S (Hove, United Kingdom)  
 Zmuda-Trzebiatowska, J I (Warsaw, Poland)

## Module 3.04 Upstream Oil and Gas option

Abbasi, O (Doha, Qatar)  
 Abdullah, H (New Cairo, Egypt)  
 Abdelgawad, R (Cairo, Egypt)  
 Abu-Dayya, S (Doha, Qatar)  
 Ahurira, E (Kampala, Uganda)

Ahweru, B (Kampala, Uganda)  
 Akhademe, F (Lagos, Nigeria)  
 Al Arayedh, F (A'ali, Bahrain)  
 Alasheeri, J (Manama, Bahrain)  
 Alex, I (Dar es Salaam, Tanzania)  
 Alkharashi, A M (Salwa, Kuwait)  
 Alrebbi, S (Riyadh, Saudi Arabia)  
 Armen, A (Athens, Greece)  
 Athman, K J (Mombasa, Kenya)  
 Atiq, M H (Riyadh, Saudi Arabia)  
 Bonnette, C (Johanneburg, South Africa)  
 Chamroo, N M (Le Hochet, Mauritius)  
 El Mahrouky, M M N (Cairo, Egypt)  
 El-Begawi, M K (6th of October City, Egypt)  
 Elnems, N A A M (Cairo, Egypt)  
 Furfari, C (Dubai, United Arab Emirates)  
 Gakpe, I M (Fujairah, United Arab Emirates)  
 Garcia, N K P (Doha, Qatar)  
 Halaby, R (Wadi Essir, Jordan)  
 Hristev, L A (Bucharest, Romania)  
 Ibrahim, A M (Muraikh, Qatar) +  
 Ibrahim, D N Y (Minya, Egypt)  
 Jauffur, F A (Phoenix, Mauritius)  
 Kariuki, G (Amsterdam, Netherlands)  
 Kengaaju, A B (Kampala, Uganda)  
 Khalil Musinguzi, A (Kampala, Uganda)  
 Khamis, A K (Al Khobar, Saudi Arabia)  
 Khan, K S (London, United Kingdom)  
 Kirilova, S (Saar, Bahrain)  
 Koni, A M (Dar es Salaam, South Africa)  
 Leek, J R (London, United Kingdom) \*  
 Mandiopera, P (Harare, Zimbabwe)  
 Manirihio, Y (Nairobi, Kenya)  
 Mari, S F (Harare, Zimbabwe)  
 Matin, N (Dubai, United Arab Emirates)  
 Matundura, A (Nairobi, Kenya)  
 Matundura, A (Nairobi, Kenya)  
 Mawire, H T (Harare, Zimbabwe)  
 Mganwa, R S (Dar es Salaam, Tanzania)  
 Mkhwanazi, N H (Waterbury, CT, United States of America)  
 Mlalazi, A (Harare, Zimbabwe)  
 Mohamed, N F (A'ali, Bahrain)  
 Moreno, M (London, United Kingdom)  
 Nakalema, Z K (Kampala, Uganda)  
 Nalubanga, R (Kampala, Uganda)  
 Naushad, T (Kuwait City, Kuwait)  
 Nchota, B I M (Dar es Salaam, Tanzania)  
 Nurkaliyeva, Y (Almaty, Kazakhstan)  
 Omondi, N O (Nairobi, Kenya)  
 Paul, N A (Dar es Salaam, Tanzania)  
 Sabiescu, A M (Bucharest, Romania)  
 Sarbu, I R (Bucharest, Romania)  
 Ssenyomo, G (Kampala, Uganda)  
 Trivedi, C (Mumbai, India)  
 Ulanenko, B (Krakow, Poland)  
 Vekov, O (Moscow, Russian Federation)  
 Villapando, M (Doha, Qatar)  
 Viswanathan, S (Dubai, United Arab Emirates)  
 Willows, J (London, United Kingdom)  
 Wong, J Y (Petaling Jaya, Malaysia)  
 Yacoub, A (Cairo, Egypt)

## Module 3.05 Banking option

Chan, H T (Cheung Sha Wan, Hong Kong)  
 Kovalenko, M (Almaty, Kazakhstan)

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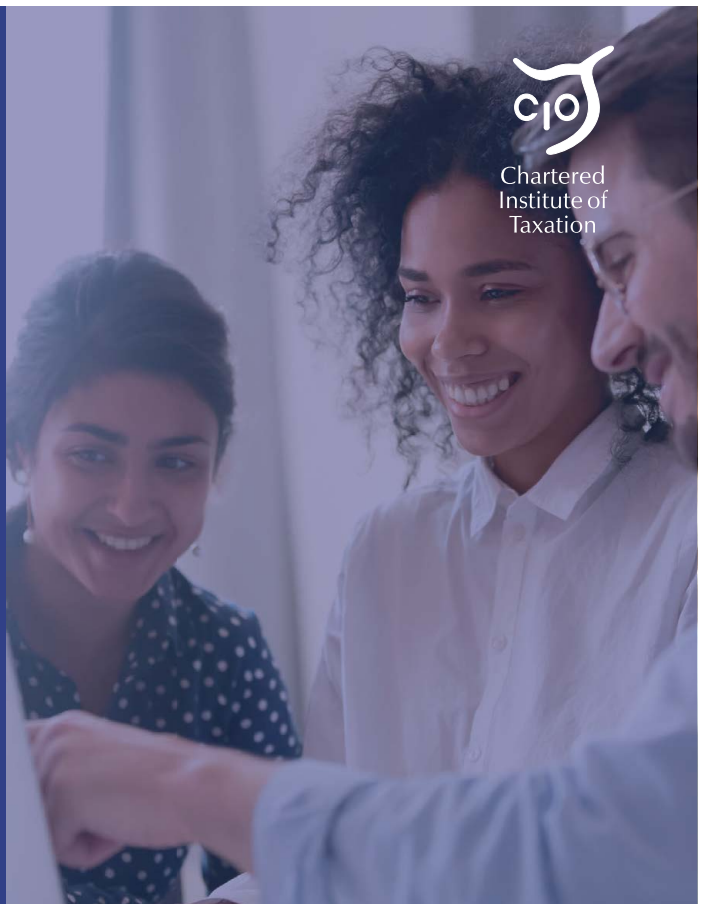
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# To close or not to close?

## KEY POINTS

### ● What is the issue?

Mr Embiricos considered himself to be domiciled outside the UK when HMRC opened enquiries into his self-assessment tax returns. It concluded that he was UK domiciled and sought to calculate the additional tax by issuing an information notice to ascertain his worldwide income. Mr Embiricos asked the FTT to make a direction to HMRC to issue a partial closure notice on the matter of domicile.

### ● What does it mean for me?

A partial closure notice closes a particular 'matter' or an aspect of an enquiry whilst the rest of the enquiry continues. HMRC concluded that it was unable to issue a partial closure notice until the additional disputed tax had been calculated.

### ● What can I take away?

The case of *Embiricos* has clarified (for the moment at least) that a partial closure notice must include the tax assessment resulting from HMRC's decision on a matter.



*Karmjit Mader and Dominic Arnold consider the Embiricos case and ask what we can take away about domicile enquiries and the use of partial closure notices*

Those tax practitioners who frequently deal with long running domicile enquiries with HMRC were no doubt awaiting with anticipation the decision of the Upper Tribunal (UT) in the case of Mr Epaminondas Embiricos. The wait is now over with the decision being published (see *HMRC v Embiricos* [2020] UKUT 370).

The Upper Tribunal disagreed with the earlier decision of the First-tier Tribunal (FTT) (see [2019] UKFTT 236(TC)) and allowed HMRC's appeal. The decision not only has implications for those with domicile enquiries; it also clarifies the use of partial closure notices as a tool to accelerate ongoing HMRC enquiries.

### The journey to the Upper Tribunal

Mr Embiricos considered himself to be domiciled outside the UK and claimed the benefit of the remittance basis of taxation when filing his UK tax returns for the years ending 5 April 2015 and 2016. HMRC opened enquiries into his returns and concluded that the taxpayer

was UK domiciled during this relevant period. HMRC sought to calculate the additional tax by issuing an information notice to ascertain his worldwide income. Mr Embiricos disagreed with HMRC's analysis but was unable to appeal this until HMRC issued a formal 'decision' in the form of a closure notice under the Taxes Management Act 1970 s 28A.

The 'traditional' closure notice was replaced from 16 November 2017 by a partial closure notice and a full closure notice regime. A partial closure notice closes a particular 'matter' or an aspect of an enquiry whilst the rest of the enquiry continues. A full closure notice is issued once all aspects of an enquiry are dealt with and concluded. A taxpayer may apply to the FTT to direct HMRC to issue a partial or full closure notice unless the tribunal is satisfied that there are reasonable grounds for not issuing it.

This is a powerful tool for the taxpayer to force HMRC to conclude its decision so that a formal appeal on the matter can be lodged.

Mr Embiricos applied to the FTT to request that HMRC be directed to issue a partial closure notice on his domicile. However, HMRC concluded that it was unable to issue a partial closure notice until the additional disputed tax had been calculated as this had to be included.

The FTT held that a partial closure notice did not require a quantification of tax – stating that the domicile position was a separate 'matter' to the quantification of the resulting tax. For the purposes of a partial closure notice, it was sufficient for HMRC to simply remove the remittance basis claim, which could then be the basis of an appeal by the taxpayer.

Following the release of the FTT's decision on Mr Embiricos, the opposite decision was arrived at by the FTT in the case of *Executors of Mrs Levy v HMRC* [2019] UKFTT 418(TC). In that case, the FTT held that the partial closure notice had to state the amendments to the tax position and ruled that domicile was not a separate matter to the tax.

## The Upper Tribunal's decision

The UT allowed HMRC's appeal. It confirmed that a partial closure notice must include HMRC's calculation of the tax at stake. Thus, Mr Embiricos was required to comply with the information request.

The UT summarised the reasons for reversing the decision of the FTT citing the following factors.

### Background materials to the legislation

The UT reviewed consultation documents from 2014 (when the partial closure notice legislation was being introduced). Those pre-consultation materials confirmed that the use of partial closure notices was to provide greater finality by the early resolution of discrete matters at the enquiry stage, thereby to accelerate the tax payable – as recognised in the *Levy* decision.

The UT further considered the introduction of partial closure notice rules by comparing the old and new Section 28A. The method chosen by Parliament to introduce the partial closure notice regime was to amend the existing closure notice rules. This led to the conclusion that partial closure notices were intended to operate and be subject to the same restrictions as closure notices. Section 28A(8) makes it plain that a partial closure notice was a closure notice for the purposes of the Taxes Acts – and therefore must state the amount of tax.

### Review of the appeal rights

The UT reviewed the appeals process set out in TMA 1970 ss 31(1)(b) and 50 (specifically s 50(6) and (7)), which refer to the tribunal's powers to increase or decrease an assessment subject to a closure notice appeal. The FTT recognised that these appeal rights did not apply to the partial closure notice in *Embiricos* as there was no quantification of tax.

The FTT had relied on s 50(7A), which confers power on the tribunal to allow or disallow the [remittance basis] claim on an appeal against the closure notice. The UT determined that it did not need to decide this question in view of its other conclusion.

### Reliance on *Archer*

The UT confirmed that the issue was both the scope of the term 'matter' in s 28A(1A) and the provision in s 28A(2) which states that a partial closure notice must 'make the amendments of the return required to give effect to [the officer's] conclusions'. The meaning of this requirement was considered in the Court of Appeal in *R (Archer) v HMRC* [2017] EWCA Civ 1962.

Unlike the FTT, the UT found that the *Archer* case was wholly relevant to partial closure notices. The conclusion of the UT

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He also assists many taxpayers making disclosures to HMRC including under the Contractual Disclosure Facility (COP9) and Worldwide Disclosure Facility.

was therefore that the quantification of the resulting tax was fundamentally based on *Archer*.

### Use of Taxes Management Act 1970 s 28ZA

If a joint application by the taxpayer and HMRC was made to the tribunal under this provision, the matter of domicile was capable of being decided without the need for a partial closure notice. A determination under s 28ZA is treated in the same way as a determination of a preliminary issue in an appeal.

The UT recognised that the FTT's construction of s 28A would have the effect of acting as a unilateral version of s 28ZA. It concluded that it was not the intention of Parliament to have two parallel mechanisms for dealing with the same problem, with only one requiring the consent of both parties.

### Practical consequences of the FTT's decision

The UT concluded that if a 'matter' is to be given such a wide construction as the FTT's decision implied, this would open the floodgates to multiple requests for partial closure notices at every opportunity. This went against the policy objective of the use of partial closure notices to help expedite disputes.

The UT decision has clarified (for the moment at least) that a partial closure notice must indeed include the tax assessment resulting from HMRC's decision on a matter.

### Be very careful what you wish for...

The recent case of *Henkes v HMRC* [2020] UKFTT 7645 (TC) highlights that a request for a partial closure notice should be

used with caution, as it may not achieve the desired aim of simply forcing HMRC to confirm its view on domicile so it can be appealed.

This case had similar circumstances to *Embiricos* and *Levy*. Unlike the findings in *Levy*, in *Henkes* the FTT decided that it had the jurisdiction to determine the domicile question as a preliminary matter to the closure notice application or appeal. Having decided on the matter (albeit not in favour of the taxpayer), the FTT held that this determination was binding and could not be subject to appeal.

Practitioners are reminded that there are other avenues to be explored when dealing with domicile enquiries without the need to request formal decisions or head towards litigation. Obvious as it may sound, it is worth asking HMRC for a meeting or applying for alternative dispute resolution if practitioners feel that their messages are simply being 'lost in translation' through protracted enquiry correspondence.

### It's not quite over (yet)

Mr Embiricos has been granted leave to appeal the UT decision to the Court of Appeal, so the story may continue.

It has been a long-established tenet that non-domiciled taxpayers are not required to disclose to HMRC details of their non-UK income, unless such income has been remitted to the UK or they are deemed domiciled for income tax and capital gains tax purposes. Is it fair for such taxpayers to incur the burden of calculating foreign income and gains before first deciding if these were indeed taxable by confirming the domicile position?




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# Time for a new perspective

Anthony Hurley provides an overview of planning and implementing a successful Covid-19 exit strategy

## KEY POINTS

● **What is the issue?**

Covid-19 has resulted in unplanned working arrangements and a lack of appropriate management training. Outdated processes and policies have exposed the practice to risk and inefficiencies, coupled with a lack of clarity over client expectations.

● **What does it mean for me?**

This is an opportunity for practices to rethink their businesses and identify cost and time savings, as well as reducing risk and increasing staff morale, productivity and retention.

● **What can I take away?**

These issues need to be addressed so they can be implemented in line with any emergence from the pandemic – it is not enough to ‘get through it’.

Many of the changes that were expected to be seen over decades instead happened in weeks, as a result of Covid-19. Whilst there is no definitive end in sight to the pandemic, the vaccination roll-out will start to allow the current measures to be relaxed. The Prime Minister’s current plan – subject to meeting four tests at each stage – is that current restrictions may be lifted before the end of June, potentially before many other developed economies. However, this will not result in a return to pre Covid-19 working practices. The world has changed and we have changed with it.

In this article, I intend to explore several key areas where there are significant opportunities to implement positive change, both for the tax practice and its employees. Professional service firms should realise that they are uniquely positioned to fully realise the potential of the opportunities the pandemic has unwittingly presented. However, it is important to remember that

‘the tail should not wag the dog’ and that any changes should be aligned to the overall strategic direction and ambitions of the practice.

### The remote office

Hopefully, the consensus is that we have learned that most tasks can be done remotely, without significant decreases in quality or efficiency. To enable this, it is vital that teams are ‘virtual ready’ and managers understand how to manage, coach, teach and motivate their colleagues remotely.

Firstly, consider the following questions an employee may currently be asking:

1. How do I maintain existing relationships and forge new ones?
2. How am I accountable and measured on my contribution?
3. Who can I speak to if I need guidance or clarity?
4. How am I going to develop my career and continue to learn?

Now, consider the employer perspective:

1. How do we share the values of our practice and build successful teams who feel included and a valued part of the organisation?
2. What can we do to ensure that consistent processes are followed to maintain and improve efficiency, whilst ensuring adherence to quality and client service, and minimising risk?
3. How do we provide meaningful opportunities for people to develop and learn?
4. What can we do to ensure that the wellbeing of our workforce is measured, considered and maintained and that people are thriving, both from a work perspective and personally?

If we hold these up to examination, we can see that, in essence, the same issues are concerning both employers and employees, just from different perspectives. And the gap between those perspectives is occurring through the lack of dialogue and visibility that would happen naturally in a face-to-face environment.



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## The solution?

The first thing to realise is that one size does not fit all. Firms will be at varying levels of maturity across a broad spectrum of areas. If you had previously adopted a strong hybrid model of working, then it is likely you will not have been so dramatically impacted by the onset of the pandemic. It is also likely that your employees will have adapted more readily and that you will have had systems, processes and technology in place that will have stood up to the tests subjected to them over the past year.

If your starting position in response to the pandemic was from a more traditional operating model, it could be that the current arrangements need re-examining.

Consider what you need to understand and what your practice has the ability and desire to change. How does this align with the overall strategy of your practice?

- Question your workforce to understand their experiences, concerns, pain points and what their ideal working environment and culture would look like post pandemic.
- Identify quick wins that have the potential for significant impact, ideally with low cost and short timelines to implement.
- Keep your workforce informed – don't underestimate the positive impact that being seen to listen will have.
- Set key performance indicators (KPIs) to measure success.
- Don't be afraid to make changes as you go along. This is an iterative process and will be (and should be) influenced by external events. Flexibility is key!

## Process optimisation

Even before the pandemic, there was pressure on practices to 'do more with less' and this has inevitably become more acute. Obviously, this should not result in any reduction to the quality of service your clients receive, so how can this be achieved?

One way is to look at the processes and systems your practice has in place and determine whether they are still optimal against the backdrop of the pandemic and enforced changes to your operating model. In practical terms this means considering the following:

- Evaluate the current landscape of the area of potential optimisation to be made. Prepare a detailed process map indicating the type of touchpoint in each step of the process.
- Ask yourself the following: what would you do if you were starting again? It's a fact of life that unnecessary layers are baked into processes over time.
- Develop an implementation plan. Central to this needs to be an assessment of the cost vs benefit analysis of each potential change.

## PROFILE



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**Profile** Anthony is a leading business transformation consultant whose career began in tax, working with EY for over 17 years, before developing into an operational role which included managing and developing large offshore teams. Today, his company works with SMEs looking to identify changes to their operating models that will result in increased profitability and efficiency gains that have synergy with the organisation's strategic ambitions.

- During implementation, consider what KPIs you want to set so you are able to measure the impact of your changes.
- Develop and communicate a sustainable plan to ensure that awareness of your intended changes is maximised and that your changes are understood and embraced.

## Knowledge management

Professional service firms value knowledge amongst their most prized assets, yet too often the objective for an individual in obtaining knowledge is to then guard it religiously, rather than sharing and creating opportunities across the firm. By creating and supporting a culture where knowledge exchange is valued, your practice will be able to pass this onto your clients in the shape of enhanced client service.

Changes to traditional operating models over the last 12 months have led to a decrease in the potential touchpoints for an individual to obtain, share and consume knowledge. This can result in:

- Poor content management leads to the 'reinvention of the wheel'.
- Inconsistent content use and creation leads to increased risk of errors and inaccuracies.
- Lack of consistent messaging and branding with your customers carries a reputational risk.
- Wasted time and effort trying to find content and documentation.
- Uncertainty over best in class content.

At first glance, it may seem that these issues can be overcome by the application of technology to help surface, share and standardise content and knowledge. However, without a true knowledge sharing culture that is embraced and encouraged by the senior leadership team, this will only get you so far and can actually be counterproductive.

Ask yourself how people are rewarded for sharing and creating knowledge within the practice. Who is responsible for ensuring that best in class content is created and curated? Another way to position this is to encourage people to become 'famous for something' – a particular topic, service

offering, geography or sector perhaps. Set up events (virtually now, and hopefully in person in the future) where people can talk about their experiences and what they have learnt.

Once you have assessed the strength of the knowledge culture within your practice, consider the following:

- Review your content and create maps to assess the landscape. Ask yourself: what, where, when and why. For example, what is the content in question? Where is it stored? When was it created and why?
- Undertake a review exercise to determine the validity of what you have and identify gaps. What content must still be created and who will fill those content gaps?
- How are you going to store your content so it can be found and shared easily? Is what you have now good enough?

## Client insights

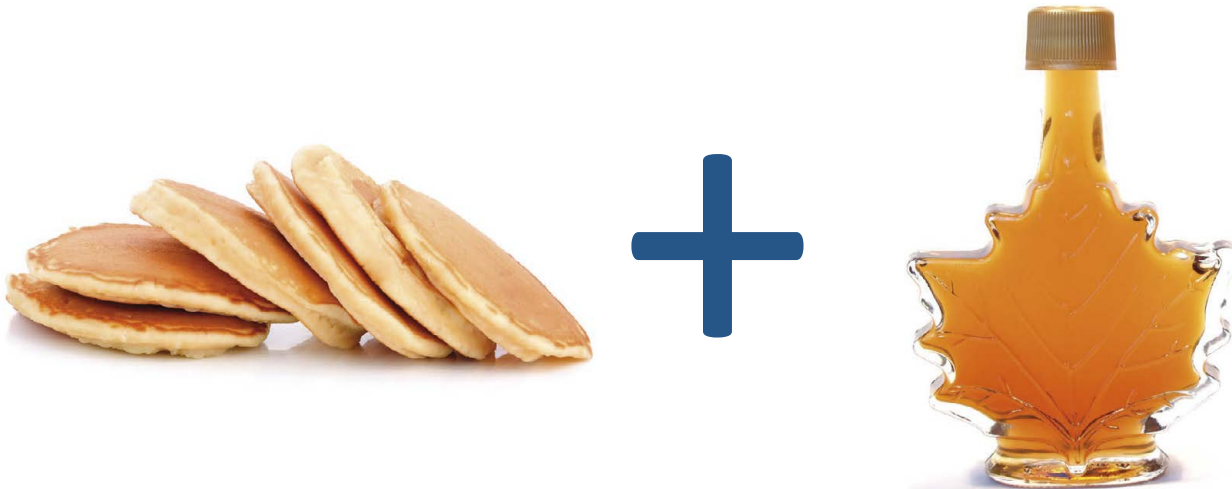
Throughout the pandemic, the majority of practices will have hopefully strengthened the way they communicate with clients, innovating as required to ensure that they are supported through the pandemic and beyond. However, as we hopefully begin to emerge at the other side, it's important to talk to your clients about the changes they have experienced, what they are doing about it and what they expect from you. Not only does this strengthen relationships and client service to your existing clients – it also provides your practice with actionable insights to take to potential clients and targets.

## Conclusion

Whilst nothing in this life is certain, 2021 should be a year of transition. Uncertainty may still reign, but what is certain is that organisations that implement their strategy for the post Covid-19 world will have a head start on those that don't.

Whether it is mobilising the workforce for the future, considering process optimisation and content management or understanding how your clients plan to bounce back from the pandemic, now is the time to plan, prepare and succeed.

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# The role of the CFE in Europe

As members of the Board of CFE and council members of CIOT, *Gary Ashford* and *Ian Hayes* explain the role of CFE, and how members in the UK can benefit

Established over 60 years ago, CFE (Tax Advisers Europe) (see [taxadviserseurope.org](http://taxadviserseurope.org)) is the pre-eminent association of professional tax bodies based in Europe, dealing with all aspects of taxation. CIOT and the Tax Faculty of ICAEW are the two UK members. Now that the UK has left the EU, it is particularly important to appreciate that CFE memberships span EU member states and non-EU countries, such as Russia and Switzerland.

CFE operates through an elected executive committee and a small administrative and professional office in Brussels. The overarching authority rests with the General Assembly, which meets twice a year, and the technical side of its operations are conducted through three committees: Fiscal, split into direct and indirect taxes; Professional Affairs; and Tax Technology. Since the onset of the Covid-19 pandemic, all meetings have been online.

In 2013, CFE was instrumental in the creation of the Global Tax Advisers Platform (GTAP), co-operating with the Asia Oceania Tax Consultants Association (AOTCA) and the West Africa Union of Tax Institutes (Wauti), as well as a number of observer organisations, including the Society of Trust and Estate Practitioners (STEP). GTAP enables tax advisers to participate in global discussions on tax policy, to comment on specific issues and to have constructive dialogue with tax administrations through the Forum on Tax Administration (an OECD body).

## The international stage

Being seen, heard and accepted on a global stage is vitally important for tax professionals, especially given digitalisation and globalisation. CFE sees being a champion of the tax adviser as one of its key roles. Tax professionals – whether intermediaries, advisers, agents or

academics – provide a practical response to proposed fiscal and technological developments. While these developments may be valid on administrative grounds, they can play fast and loose with taxpayer rights in pursuit of simplicity and efficiency.

Our member organisations do this on a national basis but the role of the CFE is to represent the views of our member bodies, which are sometimes divergent on the international stage. We respond at the international level to most issues affecting cross border taxation, enforcement, arbitration, taxpayer rights, digitalisation and general tax policy. Such collaborative working resulted in the Model Taxpayer Charter (see [bit.ly/2OZ1nSY](http://bit.ly/2OZ1nSY)), accepted by the OECD as dealing with an important issue for the BEPS project.

We interact at an individual level with key personnel within the OECD, the Nations Fiscal committee and the European Commission, and strive to be the 'go to' organisation for all things tax. We have a seat on key consultative committees, where we try to ensure that our member organisations can access relevant bodies working on the international stage. We are aware of the frequent and detailed dialogue between revenue administrations. Facilitation of networking for our members is therefore a key element in dealing with tax matters, both through our committees and on a bilateral ad hoc basis.

## Global tax policies

Despite the recent rise in populist regimes and internal pressures affecting nation state tax policies, the inexorable movement towards global tax policies continues unabated. The OECD-led work on digital taxation, faced with American reluctance, had looked like failing, but the new US administration has indicated participation in, if not fervent endorsement of, the programme, so it is back on track. Why is this relevant to CFE? The future of tax must be designed to avoid areas of double taxation, and is inextricably linked with:

- cross border taxation;
- the issue of fairness in comparative tax yields; and
- how excess or perceived unfair taxation, if not handled on an international basis, may lead to structured anomalies in global supply chains.

This lies at the heart of the BEPS project and CFE has been actively participating in its progress. We believe that tax in the future will be benign and not combative.





## Digitisation

The initial brief for BEPS from the G20 referred to digital issues as part of the overarching review. The primary target at that time was combatting corporate tax avoidance. The area of greatest difficulty, though, was in relation to digitalisation and the impact it had on global trade and national revenues.

By the end of that initial two year period, it was clear to all parties involved – multinationals, tax administrations and tax advisers – that the main issue was not digital change itself. Rather, digitalisation is a primary force for change in how everything is done. It highlighted how longstanding international approaches to taxation, based on physical presence, needed to be reformed to be relevant to digital services.

Digitalisation is seen as the future and is changing the global fabric of tax as we know it. CFE is part of the ongoing debates and discussions. We keep our member bodies informed and seek to foster debate so that our interventions are informed and knowledgeable. We consistently make the point that increased digitalisation will not see the end of the need for tax advisers, rather the contrary. The tax adviser is an essential component of future tax practice.

## The future of tax

How do we think future tax practice will evolve? What needs to be done to ensure the continuity of tax advisers at the heart of activity? Digital technology is bringing new skills and abilities, which will remove many aspects of current practice. It will lead to new jobs, new requirements and new opportunities – some are already visible, and others are yet to be identified.

Let us look at data: encoded, transmitted, retained and changed by applications. Currently, the main requirement of professionals is to comply with UK and EU General Data Protection Regulation and to have procedures in place to ensure regulatory compliance.

Making tax digital, though, means that electronic compliance is only effective if data is clean, consistent and assured. Such data enables analytics, used by revenues and taxpayers alike. Technical high-end actions need to be overseen and maintained by highly skilled operatives – all new jobs for tax technologists.

## Globalisation

These new roles will not be country limited. Globalisation means that digital abilities can move and be subject to local adaptation. The need for new digitally

## PROFILE



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empowered professionals has been identified as the number one priority for tax advisers. In 2018, CFE formed the Tax Technology Committee to be at the heart of future digital developments on behalf of our member organisations. It is currently engaged in Europe wide debate on the uses of blockchain, digital currencies, machine learning and artificial intelligence, including on the various Regulatory Framework Consultations.

A survey on Making Tax Digital (MTD) designed by members from the Spanish and UK member organisations is shortly to be released. It will gain key information on MTD in different countries and enable follow up surveys of Revenues and taxpayers. Analysis on this is being undertaken by Spain, Italy, Belgium, the Netherlands and the UK, aided by the professional staff in Brussels. As a result, all members will have comparable data to help them meet the challenges of future adaptation.

Multinational organisations can afford the costs of global digital compliance, as can their global tax advisers. However, CFE is aware that for many members in the small and medium sized organisations with clients involved in taxable cross border activities, such costs are individually prohibitive. This puts a premium on knowledge, networking and mutual assistance. For CFE, being able to assist in this is one of the core reasons for its existence.

We are expanding our outreach by developing online webinars, forum discussions and key debates. We are restructuring the CFE European Tax Register, with the help of one of our Italian member organisations, to provide

a professional online network supplying contact reference points for client support, without the need to refer to larger organisations.

Two of our online outputs, the weekly Tax Top 5 and monthly Tax Top 10, have proved popular; do let us know if you want to be included on the circulation list. We are currently upgrading our digital capacity to eliminate the physical distance between European Countries for our members service and to enable our committee meetings, forums and webinars to reach as wide an audience and participation as possible.

The pandemic has forced us to accelerate the speed with which we provide our services online. Yet we realise that not everything can be digital, so we look forward to the return of some face to face meetings to preserve the closeness and friendship which permeates CFE, a key element of networking. The future is exciting and full of opportunity, but it will be different. CFE's priority is ensuring that tax advisers will maintain their central role in national and global life. This was, is and always will be our mission and commitment.

Finally, as set out by the General Secretary of the OECD in the 2021 February update report, the environment (and associated taxation issues) will be one of the most important issues in rebuilding after Covid-19. CFE is already developing its strategy to actively participate in the 'global debate' on such matters.

*For further information about CFE and the opportunities of volunteering available, please send your contact details to [CFEinfo@ciot.org.uk](mailto:CFEinfo@ciot.org.uk).*

# Technical Team

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## Welcome to the April Technical Newsdesk

I joined a meeting with HMRC and other professional bodies earlier today and was informed by the HMRC Chair that it was happiness week. Thinking that this might have been a ruse

to encourage us not to give HMRC a tough time, I checked this out and 20 March is indeed the 'International Day of Happiness'. Who knew?

I started to reflect about what would make me happy. Restricting this, of course, to my professional life, it got me thinking about two closely linked issues – the HMRC Charter and HMRC's services for agents.

I consider myself quite privileged to sit on the Charter Stakeholder Group, which was formed during the consultation in 2020 on HMRC's revised Charter and continues to meet on a regular basis. One of the Group's purposes is to evaluate the extent to which the behaviours and values set out in the HMRC Charter standards have been demonstrated by HMRC. A key 'commitment' in the Charter is 'recognising that someone can represent you' – whether in a professional capacity such as an accountant or tax adviser, or more informally such as a friend or relative. This is important because tax is complicated, dealing with HMRC can be daunting, and there can be unpleasant and costly consequences if you get something wrong. Equally, taxpayers might ask someone else to deal with their tax affairs for them, simply out of choice rather than necessity.

You could compare this to a whole host of other activities – servicing your car, painting and decorating, preparing a will – the list is potentially endless. Let us take the first example – servicing your car – as a comparison. Changing the oil and filter is not particularly complicated, and you can buy a handbook or watch YouTube videos of how to do it. It might take you longer than a professional because you are unfamiliar with the process or do it only rarely, and it might not be done perfectly, but they are things you are willing to live with. Alternatively, you can choose to pay someone else to do it for you – perhaps because you do not have the confidence, the right tools, the time or simply for the peace of mind that it has been done correctly. Now, consider how odd it would be if you, as the vehicle owner, had to buy the oil and filter and take it to the garage; rather than the garage buying the parts itself? And you had to tell the garage where the dipstick and filler cap are. Think of the consequences. Would people service their cars as regularly as they should? Would they buy the right parts? Would our roads be less safe?

Whilst the analogy is far from perfect (and, of course, in some respects we are talking about confidential data, hence the additional complexities), the tax system – particularly one committed to 'recognising that someone can represent you' – should not make it difficult to get someone else to service your tax affairs. But increasingly it seems to. We know from feedback that the 'digital handshake' – the norm for authorising an agent for most new digital services – is problematic for many. Indeed, if you are confident in doing the digital handshake, the chances are you are more likely to be one of the self-service people anyway. HMRC's digital services for agents often also lag behind the taxpayer functionality, are not as intuitive and are sometimes less reliable. Again, think of the consequences – it becomes more costly to appoint an agent, more people try to 'do it yourself', standards and accuracy drops, compliance rates fall. This is a worrying prospect.

So, why am I raising this now? Well, two reasons. The first is to reassure members that these things remain front and centre in our engagement with HMRC, making sure that we demonstrate the value that agents bring to the tax system. The second is because the Charter Stakeholder Group is providing feedback to HMRC ahead of their Charter Annual Report for 2020-21, and HMRC are seeking our evaluation of the extent to which they have demonstrated the

standards of behaviour and values included in the HMRC Charter. We would be grateful to receive any comments you have on HMRC's performance against these standards over the period April 2020 to March 2021, together with any further priority areas HMRC should focus on in 2021-22. Please send any relevant feedback you have to [technical@ciot.org.uk](mailto:technical@ciot.org.uk), [atttechnical@att.org.uk](mailto:atttechnical@att.org.uk) or [LITRG@ciot.org.uk](mailto:LITRG@ciot.org.uk).

## Budget 2021 activity

### GENERAL FEATURE

#### A roundup of the CIOT, ATT and LITRG's Budget Day activity, and relevant updates on our work in relation to some of the Budget announcements.

The Budget on 3 March was a bigger event as far as tax is concerned than many of us perhaps expected – especially considering the inaugural 'Tax Day' scheduled for 23 March (see below). On Budget Day, the CIOT, ATT and LITRG each issued a number of press releases, commenting on a variety of announcements. These can be found on our websites.

#### Interest harmonisation and penalties for late submission and late payment of tax

You will have seen that, following consultation between 2016 and 2018, HMRC will now be implementing the proposals to harmonise interest and penalties for late submission and late payment of tax incrementally, commencing with VAT from 1 April 2022 (see [tinyurl.com/2fe8zc3k](https://tinyurl.com/2fe8zc3k)). We responded to the original consultations, and we recently resumed our engagement with HMRC to help increase awareness and ensure that the measures work as intended. Look out for a feature article in a future edition of *Tax Adviser*.

#### Making Tax Digital (MTD)

The Budget reaffirmed the timetable announced on 21 July (see [tinyurl.com/svmv2k3e](https://tinyurl.com/svmv2k3e)). We have been engaging with HMRC on the draft regulations in relation to MTD for income tax self-assessment (ITSA), which will be laid before Parliament shortly. We have encouraged HMRC to provide detailed guidance, particularly in relation to the digital start date rules and how they interact with the £10,000 income threshold, as they are complex. CIOT is also engaging with HMRC about how the MTD for ITSA rules will interact with those for residence and domicile.

#### Self Employment Income Support Scheme (SEISS)

Not entirely unexpectedly, the Chancellor announced an extension to the SEISS, not only to include a fifth grant, but also to bring into scope those who commenced self-employment in 2019-20 (see [tinyurl.com/nm4kzh3](https://tinyurl.com/nm4kzh3)). We continue our regular engagement with HMRC on the scheme and will be working with them to explore the meaning of the new provision which 'will allow HMRC to recover payments where an individual was entitled to the grant at the time of claim but subsequently ceases to be entitled to all or part of the grant', as well as the mechanics of the fourth and fifth grants. We are running another free webinar in April, and keep an eye on the COVID pages of the CIOT, ATT and LITRG websites for more information. See also the article by Rachel McEleney and Natalie Backes on page 9 of this issue.

#### Budget consultations

On Budget day, HM Treasury published a call for evidence (see [tinyurl.com/y3n9dcjf](https://tinyurl.com/y3n9dcjf)) seeking views and evidence on whether and how the Enterprise Management Incentives scheme should be expanded to include more companies. HM Treasury also launched a review of R&D tax reliefs (see [tinyurl.com/nzffd4mz](https://tinyurl.com/nzffd4mz)). If you have any comments on these consultations, please send them to [technical@ciot.org.uk](mailto:technical@ciot.org.uk) or [atttechnical@att.org.uk](mailto:atttechnical@att.org.uk).

#### More to come...

At the time of writing, the government has just published a lengthy Finance Bill containing some 132 clauses and 33 schedules. Many of these legislate for the announcements made in the Budget and therefore represent the first time that any sort of detail has been published in relation to them. We will be engaging with HMRC and HMT on a number of these changes, and providing our briefings to MPs on the Finance Bill in the usual way.

By the time you read this, we will have also had 'Tax Day' on 23 March. We will provide commentary on our work on Tax Day in next month's Technical Newsdesk.

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## Evaluation of HMRC's implementation of powers, obligations and safeguards introduced since 2012

### MANAGEMENT OF TAXES

#### A look at HMRC's report evaluating the implementation of powers, obligations and safeguards introduced since 2012 and the CIOT, ATT and LITRG's engagement with the project and HMRC's Powers and Safeguards Evaluation Forum, which was established to provide expert input into this project.

On 4 February 2021, HMRC published their report (see [tinyurl.com/42h3dm6v](https://tinyurl.com/42h3dm6v)) which evaluated how they have implemented powers, obligations and safeguards introduced since 2012. The report sets out 21 commitments which include:

- updating HMRC's guidance to clarify taxpayers' rights and obligations in relation to several powers, including Follower Notices and the Requirement to Correct;
- exploring ways to improve awareness of HMRC's internal governance processes to promote public trust in decisions on the General Anti-Abuse Rule, Accelerated Payment Notices, Follower Notices and the Diverted Profits Tax; and
- reviewing and updating guidance to clarify the range of factors that may contribute to reasonable excuse, including taking account of an individual's personal circumstances.

This evaluation of the implementation of post-2012 powers was a key part of the Powers and Safeguards work programme established by Jesse Norman, the Financial Secretary to the Treasury (FST) in his written ministerial statement published in July 2019 (see [tinyurl.com/5c3vexeb](https://tinyurl.com/5c3vexeb)).

The CIOT, ATT and LITRG were all represented on the Powers and Safeguards Evaluation Forum, which was established to provide expert input into the project. As part of this work, we provided written and verbal evidence drawn from the experiences of our members, and we would like to thank those volunteers and members who helped us provide this input. More than half of the examples quoted in HMRC's final report were provided by the CIOT and LITRG, and the text of the report draws on further evidence and examples we supplied.

The FST has written to thank our organisations and our members for their input. He also joined the most recent meeting of the Forum which took place at the end of February, where he thanked stakeholders for their contribution to the Forum's work which he said had provided a careful and detailed list of recommendations.

It has recently been confirmed that the Forum will continue to meet quarterly. This should provide the opportunity for

external stakeholders to hold HMRC to account on the report's 21 commitments, work on which has already begun.

The CIOT, ATT and LITRG are looking forward to continuing their engagement with HMRC on many of the themes coming out of the report, in particular the continuing work to strengthen and improve HMRC's guidance, including through the Guidance Forum (Commitment 6), the Charter awareness work (Commitment 10), the review of statutory review (Commitment 15), the work being planned around 'reasonable excuse' (Commitment 16) and the roundtable meeting to discuss the Worldwide Disclosure Facility (Commitment 21).

The CIOT is particularly pleased that HMRC are committing to consider what further work on powers and safeguards should be taken forward as part of the forthcoming review of the tax administration framework (Commitment 1). The Forum's work was limited to evaluating the implementation of post-2012 powers only, and this will provide the opportunity to look at powers introduced before 2012, as well as those proposed to be introduced in the future.

LITRG also highlights that many of HMRC's commitments will be relevant to low income and unrepresented taxpayers, such as those aimed at digitally excluded taxpayers, improving online guidance, improving taxpayer communications and supporting those in financial hardship. A key example of where such taxpayers can be faced with a web of complexity, as well as severe penalties, is where offshore income has not been disclosed to HMRC in the genuine but mistaken belief that the income was not taxable in the UK. LITRG therefore welcomes HMRC's commitments connected to this issue, especially regarding the concept of 'reasonable excuse'.

The ATT sees HMRC's commitments to improve awareness and uptake of the statutory review process, update HMRC's guidance on what constitutes reasonable excuse for failing to meet a tax obligation, identify ways to inform harder to reach taxpayer groups about tax obligations and support those who need extra help as having the potential to make a real difference in the relationship between ordinary taxpayers and HMRC. ATT is already in discussion with HMRC on aspects of the statutory review process.

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## Help HMRC improve the Corporate Interest Restriction return

GENERAL FEATURE LARGE CORPORATE TAX

**HMRC are looking for agents to help them improve the Corporate Interest Restriction return digital service available on GOV.UK.**

Corporate Interest Restriction (CIR) applies to corporate entities and aims to restrict a group's deductions for interest expense and other financing costs for corporation tax purposes.

Following feedback from users of the existing CIR online form (see [tinyurl.com/zkhf4muj](http://tinyurl.com/zkhf4muj)), HMRC is building a new digital service.

Can you help HMRC to develop this service?

If all the following statements apply to you, HMRC have said that it would be very helpful to them if they could talk to you and show you their latest prototype:

- I have personally prepared or submitted a CIR return in the past two years.
- My agency submits three or less CIR returns per year.
- I have not participated in any research with HMRC in the past three months.

The research will take place by way of interviews on 12 and 13 April with further sessions available later in May and June.

You can sign up to talk to HMRC's researchers through Help make GOV.UK better at: [tinyurl.com/9tramh4y](http://tinyurl.com/9tramh4y).

If you would like more information about the research sessions, please contact Rachel Gage at: [rachel.gage@digital.hmrc.gov.uk](mailto:rachel.gage@digital.hmrc.gov.uk).

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## Making Tax Digital for Corporation Tax

OWNER MANAGED BUSINESS LARGE CORPORATE

**The CIOT, ATT and LITRG have responded to HMRC's consultation document on Making Tax Digital for Corporation Tax.**

Last November, HMRC published their consultation ([tinyurl.com/ywfwacz](http://tinyurl.com/ywfwacz)) on MTD for Corporation Tax (MTD for CT). This confirmed the intention to extend MTD to corporation tax, but not before April 2026 at the earliest.

The consultation included details on the proposed scope and operation of MTD. In summary, it is proposed that companies will need to:

- maintain digital records of their income and expenditure;
- provide quarterly updates of income and expenditure to HMRC using MTD compatible software; and
- prepare and file their annual corporation tax return using MTD compatible software.

HMRC expect MTD to reduce errors, but while most mistakes are understood to occur within small businesses, the government proposes that MTD will apply to all entities within the charge to corporation tax, with only a few minor exceptions. Importantly, unlike MTD for ITSA (and MTD for VAT to date) there is no exemption for smaller businesses. Instead, the only true exemptions proposed are for the digitally excluded, and insolvent companies that would be exempt from online filing.

However, it is proposed that the requirements could be relaxed for companies in certain circumstances. In particular, those companies that fall in the quarterly instalment payments regime for very large companies (those with profits in excess of £20 million) may not be required to submit quarterly reports, though they will still be required to keep digital records in the required format and submit their annual return using MTD compatible software.

### CIOT response

The potential costs and burdens on businesses from MTD for CT has led the CIOT to call for a rethink. In its response to the consultation, the CIOT says that the quarterly reporting requirement for MTD for CT should be waived where the company is already quarterly (or more frequently) reporting for VAT, as this already achieves the policy intention (of reducing the tax gap caused by taxpayer mistakes) by mandating businesses to keep and update digital records on a timely basis and to update HMRC's systems directly from a business's digital records. Quarterly reporting for CT is likely to be very costly and administratively burdensome for many companies to comply with, particularly large and medium-sized companies and groups, with no obvious benefits to either them or HMRC. In any event, most of these businesses are highly likely to have been using software and keeping digital records for many years. We recommend that more entities are exempted either from MTD for CT altogether, or at least from the obligation to submit quarterly reports to HMRC.

We also say that the rules should not be overly prescriptive in order to prevent high compliance costs and administrative burdens on businesses for no meaningful benefit to either them or HMRC. Digitalisation can give rise to benefits, but these must be compared to the costs of introducing new digital requirements before additional administrative burdens are placed on business.

We welcome the decision not to mandate MTD for CT before April 2026 but suggested that it is implemented in stages, focusing on simple businesses and basic requirements first. We also said that a detailed roadmap would be welcome so that businesses can better understand the proposals, including timings. This will help businesses plan software changes, together with appropriate procedures and processes and help avoid the risk of an unsuccessful roll-out. The roadmap should include a comprehensive plan of how MTD for CT will work for all sizes and complexity of mandated businesses, to ensure that systems will be able to cope.

The CIOT also asks for a ‘soft landing’ phase for the introduction of digital links as there was for MTD for VAT. This is likely to be an area of complexity for all but the smallest companies.

While the consultation promises that ‘Accountants and agents will be able to provide a full service to their clients through MTD for CT’, there is a remarkable lack of explanation in HMRC’s consultation document about how this will happen. 85% of businesses liable to pay corporation tax rely on agents. The HMRC Charter promises that the tax authority will ‘recognise that someone can represent you’. But the consultation document fails to show how this promise will be delivered under the government’s proposals. We call for a thorough review into how agents will be able to support their clients for MTD for CT.

#### ATT response

The ATT response also encourages HMRC to rethink the proposed scope of MTD for CT.

The ATT believes that the complexity of corporation tax will make bringing it into MTD difficult to achieve in practice, and that the benefits are unlikely to be as extensive as the consultation anticipates. In particular, it is unclear how imposing extra reporting requirements on entities that are already keeping digital records and making quarterly reports will increase their productivity or reduce errors.

The ATT therefore recommends that HMRC consider excluding those companies within MTD for VAT from the scope of MTD for CT, and focus their efforts instead on encouraging those businesses not already keeping digital records to do so.

The ATT welcomes the proposed timeline set out in the consultation for mandation of MTD for CT. However, the feasibility of this timeline will depend upon a number of factors, including the COVID-19 pandemic, speed of software development and the level of engagement with the pilot. We would therefore like to see a clear commitment from HMRC to keep the timetable under review and update or extend it as needed.

The ATT shares the CIOT’s disappointment with the lack of detail in the consultation regarding how agents will factor into MTD for CT. We strongly encourage HMRC to ensure that agents are given a level of focus in the development of MTD for CT in line with their importance.

#### LITRG response

LITRG have also submitted a response to the consultation to provide insight to HMRC on the small company perspective. In this context, the small company will often be a sole director/shareholder company or a family company with a small number of family members as shareholders and/or directors.

This is an area of particular interest to LITRG due to the increasing number of people trading through a company but who frequently do not understand what this entails. They often fail to appreciate the separate legal status of the company and struggle to differentiate between the company and their own personal affairs. There is also

often confusion between the different roles and requirements of Companies House and HMRC.

LITRG have called for:

- an exemption from MTD for corporation tax for the smallest companies;
- extensive support and guidance for those who are less digitally capable;
- free software to be available for those with the lowest profits in the scope of MTD for corporation tax;
- bridging software to be available for those who use spreadsheets as their digital record keeping tool; and
- the free Company Accounts and Tax Online (CATO) service to be retained.

Our responses can be found on the technical pages of our respective websites.

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## VAT and the sharing economy

### INDIRECT TAX

#### The CIOT met with representatives from HM Treasury and HM Revenue & Customs to discuss the questions and arising issues in the call for evidence on VAT and the Sharing Economy.

The call for evidence, ‘VAT and the Sharing Economy’ (see [tinyurl.com/52k5ed4k](https://tinyurl.com/52k5ed4k)) looked at the various challenges that are, or at risk of, impacting the VAT base.

Our volunteer representatives – VAT specialists working in industry or practice experienced with the sharing economy and/or agent-principal arrangements – shared their views, focusing on the following areas:

#### Digital platforms

We noted the key risk areas to the VAT base with digital platforms:

- The digital platform is based overseas and the place of supply of its services are outside the scope of UK VAT compared to a domestic digital platform.

**Review point:** Where this position creates an unfair VAT advantage over domestic suppliers, should the VAT rules be amended so that the place of supply becomes the UK and a local VAT registration required; e.g. via use and enjoyment rules? However, should this be limited to circumstances only where the digital platform has underlying suppliers that do not account for a reverse charge on the commissions?

- The digital platform’s income comes from agency commissions charged to the underlying supplier rather than the gross income received from the consumer.

**Review point:** A sharing economy business model may produce the same VAT reporting position to supplies outside of a sharing economy business model, and both business models are thought to be producing a detrimental impact to VAT receipts. The CIOT’s view was that the VAT rules for the sharing economy should neither advantage nor disadvantage one over the other, where factors other than the use of a digital platform are essentially the same.

#### Underlying suppliers

A key consideration when considering the underlying suppliers in a sharing economy business model is whether or not they are registered for VAT. Where unregistered underlying suppliers impact the VAT base, an obvious review area would be the VAT registration threshold.

The CIOT would be very cautious about introducing changes that remove tax simplification from small or micro businesses or that result in complex anti-avoidance provisions for these businesses. We noted that the VAT registration threshold has been the subject of review by the Office of Tax Simplification and a separate consultation in 2018, where the CIOT and ATT submitted a joint response (see [tinyurl.com/m6eerhs](https://tinyurl.com/m6eerhs)), as well as the results of its member survey.

## Agency vs principal guidance

The guidance in VAT manuals for principal vs agent rules can be difficult to understand and our feedback included that this area of guidance should be reviewed and updated to improve certainty, simplicity and clarity for taxpayers. Further, if there is any interaction with other taxes that could impact the agency arrangements in respect of VAT, this should also be highlighted.

## Working Group

The CIOT would like to see a Working Group set up to include representatives from the relevant governmental departments and stakeholders from industry, practice and representative bodies, so there is regular engagement on the arising VAT issues throughout the consultation process. Our views raised in the meeting were collated into our written submission which can be found on our website.

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# Scottish Taxes Update

## GENERAL FEATURE

**Representatives of the CIOT's Scottish Technical Committee attended meetings with the Scottish government, the SNP Manifesto Development Team and Revenue Scotland.**

### Land and buildings transaction tax

Representatives of the CIOT's Scottish Technical Committee (STC) joined stakeholders from the Law Society of Scotland and ICAS in meeting with Revenue Scotland and the Scottish government to discuss operational and policy issues around land and buildings transaction tax (LBTT).

Revenue Scotland provided a number of operational updates, including in relation to the types of work they are seeing, their increased use of the secure messaging system within the Scottish Electronic Tax System and their work in relation to three-yearly lease reviews.

The Scottish government summarised a number of legislative issues, including confirmation of LBTT announcements in the Scottish Budget on 28 January 2021, such as:

- The introduction of reliefs for seeding of property authorised investment funds and transactions in co-ownership authorised contractual schemes will be delayed until the next parliamentary term (following the Scottish Parliamentary elections in May 2021).
- The Scottish government intends to consult on how to deal with various issues that have arisen in connection with the additional dwelling supplement.

### The Scottish government: post-Budget meeting

Following the publication of the Scottish Budget on 28 January 2021, the Scottish government held a meeting with representatives from CIOT's STC, the ATT and LITRG, as well as ICAS and the Law Society of Scotland.

The Scottish government thanked the representatives for their participation in pre-Budget roundtables organised by the Cabinet Secretary and for submitting responses to the pre-Budget

consultation. They provided background and insights into the different decisions within the Scottish Budget. They also set out the expected timetable for the parliamentary process for the Budget Bill and the Scottish Rate Resolution to progress through the Scottish Parliament.

There was a recap of the different measures announced in the Scottish Budget, particularly in relation to Scottish income tax and LBTT. The Scottish government also took the opportunity to discuss the tax chapter within the Medium-Term Financial Strategy that was published alongside the Scottish Budget. This includes a commitment to a policy evaluation during 2021 of the Scottish income tax reforms of 2018/19, such as the introduction of a five-band structure. Stakeholders will have the opportunity to engage with the Scottish government on this.

## SNP manifesto development team

The Scottish Parliamentary elections are due to take place on 6 May 2021. We are currently working on a joint tax manifesto with colleagues from ICAS. In light of this, we are arranging meetings or other forms of engagement with the manifesto development teams of the different political parties in Scotland. As part of this programme, representatives of the CIOT and ICAS met with the coordinator of the SNP's election manifesto to discuss the emerging findings of our CIOT-ICAS joint tax manifesto. The purpose of the meeting was to set out areas of tax policy that we would like to see Scotland's political parties consider for inclusion in their election manifestos later this year. We focused on areas related to improving decision making and accountability, developing a more strategic approach to tax policy making, and improving public awareness and understanding of devolved tax. We will be publishing our manifesto later this year to coincide with the Scottish Parliament election campaign.

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# Savings income and PAYE taxpayers

## PERSONAL TAX | EMPLOYMENT TAX

**HMRC have explained to LITRG how interest figures are placed in coding notices, P800s and simple assessments.**

The numbers of PAYE taxpayers who are liable to tax on their interest but do not complete tax returns is rather low. This is as a result of low interest rates, together with the availability of the personal savings allowance (PSA) (£1,000 for taxpayers not liable above the basic rate; £500 for higher rate taxpayers). But for those taxpayers where there may be a liability, HMRC try to collect tax through coding notices or, after the end of the tax year, through a P800 or a simple assessment.

Banks and other financial institutions send HMRC interest details by 30 June following the end of the tax year. Where the accounts show a National Insurance number, they can be allocated to taxpayers easily. Otherwise, HMRC have software to try and match up names, addresses, dates of birth, etc. This is all done electronically. Where there are joint accounts, the system assumes that the interest is to be allocated equally and manual intervention will be needed if this is not the case.

Once the software has allocated the interest to taxpayers, it feeds through to their PAYE records. This generally happens between July and September. No updates to codes take place unless there is a big discrepancy between these interest figures and those for the prior year.

So, for someone who is in PAYE now, their tax code for 2021/22 would show (if needed, because they are liable to tax on the interest) their interest figure for 2019/20. That is because that was the latest

figure available when that tax code was issued (probably early in 2021). Once the figures for 2020/21 are available, the tax code might be changed – but only if the difference was going to be material. There is a cost to sending out the notice – and any updated figure will still be an estimate.

HMRC can break down figures into separate bank accounts and quote account numbers, if requested to do so by the taxpayer. Space limitations mean that only one figure is shown on coding notices, etc.

The intention originally was that forms P800 would never contain estimated figures but this holds up the process so there has been some leeway. In summer 2020, for example, HMRC issued P800 calculations with estimated figures for interest where that figure was less than £300. This meant that the interest would not be taxable, due to the PSA, even if the taxpayer was in the higher rate band. The intention was to get tax refunds to people as soon as possible during the coronavirus pandemic.

We are told that HMRC's system for recording the interest is very sophisticated and allows estimates to be overruled by actual figures supplied by a taxpayer, agent etc. But it is essential that staff enter the interest figures into precisely the correct place: if they do not, then the 'new' actual figure would be included *in addition to* the estimated figures.

This is an area where we have seen several queries over the past few years, especially with regard to interest attributed to a deceased taxpayer. If you have evidence that HMRC's system is not operating as they have explained, please contact: [gwrigley@litrg.org.uk](mailto:gwrigley@litrg.org.uk).

Gillian Wrigley  
[gwrigley@litrg.org.uk](mailto:gwrigley@litrg.org.uk)

## Anti-money laundering training and guidance

### GENERAL FEATURE

**There are forthcoming webinars on anti-money laundering for members and updated guidance on the CIOT and ATT websites.**

#### Anti-money laundering (AML) training: CIOT and ATT

The CIOT and ATT are pleased to be providing an AML webinar on Monday 12 April 2021 from 12pm until 13pm. The webinar will cover:

- practical points in relation to AML registration renewal for 2021/22;
- areas where we routinely identify non-compliance or points of good practice which members should be aware of; and
- other AML topical issues.

Look out for links in forthcoming issues of Friday News and Events emails and if you want to register interest do email us at: [standards@tax.org.uk](mailto:standards@tax.org.uk).

#### AML training: external

We are also pleased to provide links to external events which members may find helpful in relation to AML training:

1. The accountancy Suspicious Activity Reports (SARs) Engagement Group are planning a webinar on SARs for the accountancy sector on 27 April from 12pm to 1.30pm with presentations from money laundering reporting officers (MLROs) from the larger firms and the UK Financial Intelligence Unit.

The webinar is aimed at MLROs to help them understand their obligations. The webinar will cover the following topics:

- the key money laundering risks in the accountancy sector;
- the role and responsibilities of the MLRO and nominated officer;
- what constitutes suspicion, what is a defence against money laundering and a practical explanation of the relevant legislation;
- real-life examples and case studies;
- top tips on filing a good SAR and a reminder on how to report one externally to the National Crime Agency; and
- a 30 minute Q&A with ICAEW and the Nation Crime Agency.

The SARs Engagement Group, and the UK Finance Intelligence Unit in particular, would like as many firms within the sector to be involved/join the webinar as possible. The webinar is being run by ICAEW and is free. Firms can sign up at: [tinyurl.com/fmpj5shb](https://tinyurl.com/fmpj5shb) – Suspicious Activity Reports (SARs) and the accountancy sector.

2. We Fight Fraud are providing a free online conference on 28 April from 1pm to 9pm. Key discussion topics include:

- digital identity threats;
- onboarding threats;
- front of house security threats;
- social engineering threats;
- employee awareness training;
- invoice fraud; and
- supply chain attacks.

Registration for the conference is available using this link: [tinyurl.com/3n2mhmpn](https://tinyurl.com/3n2mhmpn).

#### AML Guidance: Supervisory Risk Assessment

The CIOT and ATT have worked with the wider Accountancy AML Supervisors' Group to produce updated AML risk guidance. This has been adopted by the CIOT and ATT as their Supervisory Risk Assessment guidance for use by members. This should assist firms as they deal with the written risk assessment of their practice and the risk assessment of individual clients and is available in the AML guidance sections of both the CIOT and ATT websites.

#### AML Guidance: crime indicators for accountants

The CIOT and ATT recently attended a briefing by the Metropolitan Police which looked at five crime indicators for accountants based on recent court cases and investigations. This provided practical real life examples of red flags which accountants and tax advisers may come across when looking at accounting records and the reasons why they might be suspicious. The information provided to us is available on the CIOT and ATT websites under the heading 'AML crime indicators'. Please remember that knowledge or suspicion of money laundering should always be reported to the firm's MLRO for them to consider whether a report should be made to the National Crime Agency.

If you have queries about any Professional Standards issues please contact [standards@ciot.org.uk](mailto:standards@ciot.org.uk) or [standards@att.org.uk](mailto:standards@att.org.uk).

Jane Mellor  
[jmellor@ciot.org.uk](mailto:jmellor@ciot.org.uk)

## Review of Continuing Professional Development member records

### GENERAL FEATURE

**Members need to be aware that we will shortly be commencing the next review of members' Continuing Professional Development records for the year ended 31 December 2020.**

The CIOT and ATT undertake a regular check of members' Continuing Professional Development (CPD) records and will shortly be emailing a selection of members to request their records for review.

Further information about the current CPD regulations and guidance is available on the Professional Standards pages of the CIOT and ATT websites.

**Points in relation to the CPD check**

Members receiving the request will be given a date by which a response is required. Please do not ignore the request even if you consider you are not within the scope of the regulations.

You do not have to send in your records on the CIOT and ATT CPD record form. We are happy to accept records in the format required by your employer or another professional body, excel spreadsheets, word documents, etc.

The review of records will be dealt with once the majority of members have responded but we will outline the process in more detail in the email requesting CPD information.

If you have any queries about CPD please contact: standards@ciot.org.uk or standards@att.org.uk.

Jane Mellor  
jmellor@ciot.org.uk

# Climate Change Working Group Update

**GENERAL FEATURE**

**Representatives of the Climate Change Working Group attended a meeting with HMRC's new lead on Carbon Net Zero in relation to taxation policy.**

Representatives of the CIOT's Climate Change Working Group, set up during 2020, held an introductory meeting with the recently established Carbon Net Zero team at HMRC. It was an opportunity to find out more about each team's background and remit. It was agreed that it would be helpful to have regular, quarterly meetings going forward.

The Carbon Net Zero team at HMRC is looking at carbon net zero in terms of tax policies, and how tax can be used to help the UK meet the 2030 and 2050 targets. The aim is for the UK to reduce greenhouse gas emissions by at least 68% compared to 1990 levels, by 2030. This is to help ensure the UK is on track to achieve net zero by 2050.

Joanne Walker  
jwalker@litrg.org.uk

CIOT	Date sent
Making Tax Digital for Corporation Tax	05/03/2021
The fifth Welsh Parliament	08/03/2021
ATT	
Making Tax Digital for Corporation Tax	04/03/2021
LITRG	
Making Tax Digital for Corporation Tax	04/03/2021

**ADIT**

## International Tax Webinars

**New series coming in April 2021**

It's an exciting time to work in international tax, with the conversation on global policies taking centre stage. Starting in April, our latest webinar series will see experts discuss the latest developments in international tax.

Full list of topics and speakers to be announced soon.

Find out more:  
[www.adit.org/webinars](http://www.adit.org/webinars)



# ANNUAL TAX CONFERENCES 2021



The ATT Annual Conference concentrates on topical issues with an emphasis on the practical issues faced on a daily basis by the Taxation Technician.

As last year, our spring conferences will be fully online, with a mix of live-streamed sessions and recorded sessions which you can access from the comfort of your home or office. Our new format proved very popular last year, and this year we have increased the amount of live content to give you more opportunities to interact with the presenters.

Watching recordings and engaging with live sessions will contribute towards your Continuing Professional Development.

## **Dates (Live sessions)**

- **Wednesday, 9 June 2021**
- **Friday, 18 June 2021**
- **Thursday, 24 June 2021**

## **Speakers to include:**

**Michael Steed**

**Sofia Thomas**

**Emma Rawson** (ATT Technical Officer)

**Will Silsby** (ATT Technical Officer)

**Helen Thornley** (ATT Technical Officer)

**Heather Brehcist** (Head of Professional Standards)

**Jane Mellor** (Professional Standards Manager)

## **Conference pricing:**

- **ATT members students: £185**  
*The above reduced rate also applies to AAT, ACCA, ICAS, CIMA, CIOT and Accounting Technician Ireland Member(s) or Student(s)*
- **Non Members: £255**

## **Topics will include:**

### **Live sessions:**

- **Budget update and Covid matters**
- **OMB planning and Brexit VAT**

### **Pre-recorded sessions:**

- **MTD –where are we now?**
- **Employment taxes round up**
- **Tax issues on separation and divorce**
- **Trusts – practical uses and 5MLD**
- **Consumer protection for taxpayers**
- **Professional standards for members**

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#### CIOT & ATT

## Jonathan Crump retires after 30 years

#### STAFF MEMBER

After 30 years at the Institute and the Association, Jonathan Crump retired on 31 March.

They say people who spend a long time at an organisation become part of the furniture because it is hard to imagine their place of work functioning well without them. Jonathan joined CIOT and ATT in March 1991 as the first qualified Financial Controller. After a period in the Finance Department, he became involved with the establishment and development of Professional Standards, Membership, the Taxation Disciplinary Board, Tax Volunteers and Worshipful Company of Tax Advisers.

Former CIOT President and former Chair of LITRG Anthony Thomas said: 'Jonathan has a deep knowledge across so many aspects of the Institute which encompasses the area of professional standards and charities. He has always been very willing to give time to help those in need and someone with a sense of humour. Jonathan is a person of huge integrity, very professional in all his dealings and has a passion for the Institute, caring and happy to freely share his expertise and experience.'

The CIOT and ATT share some staff. Jonathan has worked across many roles at CIOT and ATT, such as the Deputy Secretary (CIOT), Head of Finance (ATT and CIOT) and his last role was a consultant (ATT and CIOT).

Head of Professional Standards Heather Brehcist recalled: 'Jonathan was my first boss when I joined the CIOT/ATT. He was the perfect mix of being a hands-off manager but one who was always available for support and guidance when needed. His patience, tolerance and kindly nature with members is legendary and he always went the extra mile to help them, long after many others (myself included) would have dropped out. Memorable moments include the time when Jonathan and I sat with a member who had come in to confess to what seemed like an endless stream of criminal offences, each more jaw dropping than the last. Their address was shortly thereafter updated to HM Prison.'

Professional Standards Committee Chair John Roberts added: 'He was a fantastic help to me back in the early days of the Professional Standards Committee. Nothing was ever too much trouble. He had the



Jonathan Crump

memory of an elephant. He would turn his hand to any task. Always, he had ideas. He was a pleasure to work with and you could always rely on him.'

And Institute Secretary and Director of Education Rosalind Baxter said: 'Ever since I first started at CIOT/ATT, Jonathan has always been willing to make time to help with any peculiar query. He has contributed so much to CIOT over the years in a really understated way. He has taken on jobs that others would run a mile from, like working out the number of volunteer hours contributed to the CIOT each year, a figure needed for the Annual Report where his proofreading skills will be much missed.'

#### CIOT & ATT

## Invitation to tender: Tax Adviser Magazine, Tax Adviser Online, and the Weekly Email to members

#### TENDER NOTICE

ATT and CIOT invite tenders for the design, production and distribution of Tax Adviser Magazine, Tax Adviser Online, and the weekly technical email to our members.

As part of this process, we are open to ideas about how this package of member benefits could be reconfigured and delivered more effectively and economically for members and subscribers. We are looking for an environmentally friendly product with high compliance

and accessibility standards. We may award the different elements of the tender to different bidders. This will be a three-year contract, starting from later in 2021.

For full details or an informal chat with a member of the tender team, please contact [technical@ciot.org.uk](mailto:technical@ciot.org.uk), putting 'Tender' in the subject line. The deadline for submissions is Tuesday 4 May 2021.

The ATT and CIOT are charities and collectively have around 23,000 members and 12,000

students. There are also 3,500 ADIT students and 200 ADIT affiliates. Our primary charitable objectives are to promote education and the study of tax administration and practice.

Our key aims are to provide an appropriate qualification for individuals who undertake tax compliance work and to achieve a more efficient and less complex tax system for all. Members may be found in private practice, commerce and industry, government and academia.

## CIOT &amp; ATT

# Online debate: post-Brexit trade and customs arrangements

DEBATE

A panel of tax, trade and business experts from Ireland and Great Britain explored the challenges of post-Brexit trade and customs arrangements at an online debate organised jointly by CIOT, ATT and the Irish Tax Institute (ITI) on 9 March.

**Richard Todd**, Deputy President, ATT, gave brief opening remarks. CIOT President **Peter Rayney** chaired the event, while the closing remarks were provided by **Sandra Clarke**, President of the Irish Tax Institute.

**Sally Jones** is EY's Trade Strategy and Brexit lead, based in London. She said the EU–UK Trade and Cooperation Agreement (TCA), like other trade agreements, contains both commitments and reservations. The commitments are what both sides have agreed to do to make life easier for business. They can be reassuring. But then you get to the reservations, which are carve outs designed to give wriggle room. Companies – her clients – say to her: 'The thing I want is in the agreement'; but she tells them they need to check the reservations too.

Jones said you can look at the deal from a 'glass half full' or 'glass half empty' perspective. The 'glass half full' way is to be cheered by zero tariffs, zero quotas and assurances about unfettered access. But the 'glass half empty' view is that there is very little about the services industry, the scale of reservations on the commitments, the lack of guarantees about unfettered travel for data and the additional checks for agri-food. She noticed that more tariffs issues are popping up more often. Some of the challenges at the moment are teething problems, but some are substantive changes.



## UK and Ireland: doing business post-Brexit

9 March 2021 | 11:00 – 12:30 GMT

Top (left to right): Tierney, O'Loughlin, Rayney  
Bottom (left to right): Jones and Taylor

**Rose Tierney**, Principal, Tierney Tax Consultancy, is based just a few hundred meters south of the Irish border in County Monaghan, and specialises in cross-border tax. She said north-south trade had not been greatly affected by the new year changes, but east-west (cross-Irish Sea) trade was 'a different ball game'. VAT was a big hurdle, especially for small businesses. There was a backlog with big delays. Lots of businesses assumed a trade deal would solve everything, she said, but there are quotas and licensing, and tariff preference will not apply if you cannot prove origin.

Tierney said that significant difficulties today are down to misinformation but also a lack of preparedness among businesses and not just in the agri-foods sector. She observed that a lot of claims of GB origin are being made now which may not stack up in the face of auditing. Traders need to be very aware and prepared to challenge suppliers on proof of origin so they do not end up with unexpected bills, she said. Many couriers

are not ready for postponed accounting, she has noticed. She went on to warn that import-export costs are not yet factored into prices.

**John O'Loughlin** is a partner in PwC Ireland's tax practice where he leads the Global Trade and Customs team. He said that when the TCA arrived, it was like 'a lump of coal in the Christmas stocking'. It does not eliminate all customs checks or declarations. Delays at the border have a lot of contributory factors: customs not being prepared, with lots of customs people newly hired and learning on the job; customs agents getting up to speed with a new system and the volume of products; and companies unprepared, with too many businesses burying their head in the sand. This had produced a 'perfect storm'.

O'Loughlin suggested that a 'second wave of Brexit' is coming. He explained that many companies bought excess stock ahead of the end of the transition period but that is running out at the same time as the UK economy

is reopening after the most recent Covid-19 lockdown. He said the limits of the rules of origin have come as a big shock to businesses. The volume passing through Irish ports is now only at 45% of what it was – only 75% of that is getting through without a delay. At least companies have a full quarter since the end of the transition period to analyse and reflect on now.

The fourth speaker was **Daniel Taylor**, Head of EU Exit VAT Negotiations and Northern Ireland (NI) Policy at HMRC, who compared the post-Brexit border rules to mechanical changes to a car. He said the aim was to have a car that drives and feels the same, even though it had been necessary to rearrange some of the parts under the bonnet. The parts do not relate as they did before but the car still drives, he said. He suggested that nothing really changes on services because of the way services are provided.

For a fuller review of the event, including the question and answer session, visit [tinyurl.com/z5sj5dj7](https://tinyurl.com/z5sj5dj7).

CIOT

## CIOT hosts launch of parliamentary tax report

TREASURY SELECT COMMITTEE

The CIOT hosted the 'virtual' launch of the House of Commons Treasury Select Committee report Tax after Coronavirus, on 1 March, with contributions from MPs and tax experts.

Chairing the event, CIOT President **Peter Rayney** described the document as one of the most substantial reports on tax reform in a generation. In a statement covered by the *Financial Times*, CIOT Director of Public Policy **John Cullinane** called on the government 'to show similar ambition in taking forward tax reform over the rest of this Parliament'.

CIOT evidence – two witnesses at oral sessions plus a written submission – is cited in the report in relation to 12 different aspects of tax reform. These include the Institute's view that continued uncertainty about the annual investment allowance (AIA) is damaging.

The committee called on the government to look favourably on further extension and possibly permanency of the AIA at the existing level. The committee also endorsed another business tax measure argued for by CIOT – a temporary three-year loss carryback for business trading losses during the pandemic. This was,

of course, taken up by the chancellor in the 2021 Budget.

The committee did not recommend an annual wealth tax but noted 'more support' for a one-off wealth tax. The report cited the view of Emma Chamberlain, one of the Wealth Tax Commissioners (and joint chair of the CIOT's Private Client (International) Committee) that: 'In practice, I am doubtful ... about whether you could improve inequality or deliver revenue [with such a tax].'

CIOT evidence is also noted in the section on pension tax relief, helping the committee towards the conclusion that the chancellor should urgently reform the entire approach to this area. The MPs also say that a major reform of the tax treatment of the self-employed and employees is long overdue, noting John Cullinane's evidence in an oral evidence session that the 'elephant in the room' is employer's national insurance.

In the VAT section of the report, the committee notes the oral evidence of Alan McLintock, chair of the CIOT's Indirect Taxes Committee, that almost every country has now implemented a VAT system, in making its recommendation that there should be no significant changes to the scope of VAT. Citing evidence from John

Cullinane, it notes that there is 'agreement amongst tax professionals that the VAT regime is complicated, and that reliefs and exemptions need reform'. The committee calls on the government to set out principles and objectives for the VAT system.

Another recommendation drawing on CIOT evidence is that the government should set out a tax strategy for what it wants to achieve from the tax system and identify high level objectives. Other conclusions included:

- Introducing a windfall tax on pandemic-related profits would be problematic, but not impossible.
- A moderate increase in corporation tax could raise revenue without damaging growth.
- There is a compelling case for the reform of capital taxes.
- The government should develop a tax strategy to meet net zero emissions.
- SDLT, council tax and business rates all need reform.
- HMRC must have the capacity and funding it needs.

Speaking at the launch, committee chair **Mel Stride** told the 500+ online audience that tax rises 'of any significance' would be detrimental to economic recovery but that further down the line, it was likely that tax would have a role to play in fiscal consolidation. Stride said that it 'wouldn't be unreasonable' to look at increasing corporation tax, but any increase would need to be accompanied by more support for business investment. Stride said that SDLT is a 'particularly damaging tax' that had been slowing down the property market. He thought that there were concerns over the breadth and scope of levies such as a wealth tax but there



Dame Angela Eagle

was a 'stronger case' for a one-off levy on wealth.

**Dame Angela Eagle**, the senior opposition member of the committee, also backed some kind of 'roadmap' for the tax system, citing the tendency of the Budget process to veer towards the need for revenue raising over a structured and strategic approach to tax administration. Like Stride, she spoke from the perspective of having been a Treasury minister.

At CIOT's invitation, three experts on different aspects of the tax system contributed to the launch. **Janine Juggins**, tax chief at Unilever and chair of the CBI's tax committee, welcomed the committee's ideas on loss carryback and recommended that consideration also be given to providing for a temporary ability to carry forward losses. Head of LITRG **Victoria Todd** said an urgent priority was to look at employment taxes to ensure the tax regime reflects the modern labour market. **Gemma Tetlow**, Chief Economist, Institute for Government, said a tax strategy has many benefits, including helping the public to understand the rationale for tax changes.

You can find out more about the report at [tinyurl.com/TSCreport21](https://tinyurl.com/TSCreport21) and watch a recording of the launch at [tinyurl.com/TSClaunch](https://tinyurl.com/TSClaunch).



Launch of Treasury Committee report – Tax after Coronavirus

1 March 2021 | 09:00 – 10:00 GMT

Mel Stride

CIOT &amp; ATT

# Personal branding

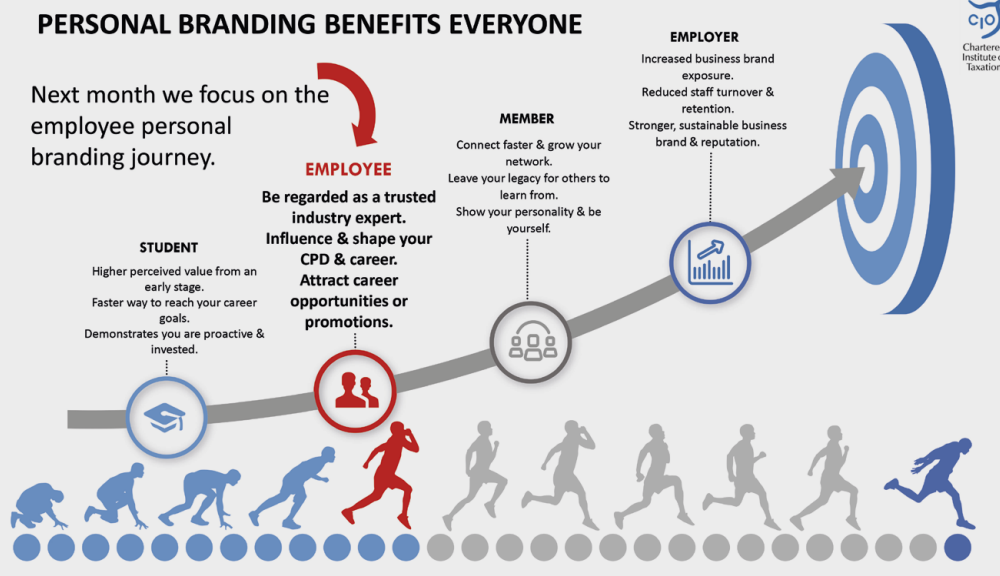
TRAINING

Joanne Herman's full blog on personal branding will be back next month. She will start to look at shifting your mindset from the employee mindset to the personal brand mindset.

If you would like to be part of the 2021 campaign 'Changing the Face of Tax', please email [jherman@ciot.org.uk](mailto:jherman@ciot.org.uk).

## PERSONAL BRANDING BENEFITS EVERYONE

Next month we focus on the employee personal branding journey.



ATT

## Feature a Fellow: Georgiana Head

PROFILE

**Georgiana Head ATT(Fellow) tells us about her career and how she has found ATT Fellowship useful.**

### Why did you pursue a career in tax?

I, like most people, fell into a career in taxation; I originally planned to be a valuer in an auction house (yup, I wanted to be the Victorian Expert on the Antiques Roadshow!). Unfortunately, when I got job offers from the auction houses I realised their base salary wouldn't even cover my rent. In fact, they actually asked me at interview how I would survive on their wages as I didn't have a 'private income'. So I went to see a careers adviser and she noticed that I had done a summer job checking the 'Tax Exempt Goods and Chattels List' for the Capital Taxes Office and suggested I apply to the Big Six Accountancy firms. I applied to Price Waterhouse and got an offer which was three times the starting salary that I had been offered by the auction houses. The taxation profession is a meritocracy where being bright and hard working really does help you progress.



Georgiana Head

### What are the highlights of your career?

Five things stand out:

- going to Waterloo station late at night to collect a copy of the next day's *Times* to see if I had passed the ATT and seeing my name in the paper in print;
- the first placement that I ever made as a tax recruiter;
- getting to be a panel member at the Wyman Symposium and talk about the 'Future of the Tax Profession';
- asking a tax related question at the 2010 Channel 4 Chancellor's Debate to Vince Cable, Alistair Darling and George Osborne; and

- in 2020, being asked to join the Council of ATT.

### Why is the ATT qualification important?

I haven't had a traditional career in tax. I moved into recruitment in 1997 but my ATT qualification has been a solid foundation for my career. By keeping up my CPD, I have kept abreast of changes in tax and have been able to stay current, able to write relevant job specs for roles in tax and technically interview people who work in taxation. My ATT qualification has also been helpful in understanding tax when running a business. Being a volunteer for the ATT and serving on Steering Groups has also taught me about good governance.

The ATT is a great grounding in tax and is the go to qualification for someone starting their career, but it can be a lot more than that. It is about what you put in. Through the Association, you can get the chance to pursue an academic career, gain marketing experience, gain governance and board level experience, learn how to public speak, become a branch treasurer... The list of voluntary options

is endless and can help you to learn life skills which will help you develop both your career and yourself. Over the years, I've also made firm friendships from within the Association.

### Why did you apply for Fellowship?

I applied for Fellowship because I am proud of the ATT qualification and the Association. I feel that the title of Fellow shows that you have been pursuing your career for a decent chunk of time and gives your clients confidence that you are an expert in your field.

### What advice would you give to new members starting in their career?

I'd say that you get back what you put in, so the more you volunteer, the more you ask to help people at work and the more responsibilities you take on, the more you will get out of both your career and your Association. I'd also say that you should always treat people as you would want to be treated, be kind and remember that everyone has a bad day sometimes. Don't forget when you get more senior what it is like when you first start and don't know anything!

ATT

## ATT Fellows

### FELLOW

Council was delighted to admit the following ATT Fellows at its March 2021 meeting.

Please connect with our new LinkedIn ATT Fellows Group. We will post regular updates here and direct you to items we feel may be of interest to you as an ATT Fellow. A 'Feature a Fellow' item will appear in Tax Adviser during 2021. Please contact us at [page@att.org.uk](mailto:page@att.org.uk) if you are interested in featuring in this.

If you have 10 years' continuous ATT membership you can apply to become a Fellow. For more information please visit our website: [www.att.org.uk/members/apply-become-att-fellow](http://www.att.org.uk/members/apply-become-att-fellow).

Lisa Adams, Pinner  
Justin Addison-Smith, Guildford  
James Air, Newcastle upon Tyne  
Susan Aldrich, Crowborough  
Mark Allen, Harrogate  
Kalpana Amin, Dorking  
Mark Ashby, Birmingham  
Dunil Baines, Newcastle upon Tyne  
Michael Ball, Lincoln  
Scott Barber, London  
Paul Barham, Sandy  
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Mathew Bond, Wigan  
Jeremy Bone, Orsett  
Christopher Boulet, Pinner  
Mark Bradley, Belfast  
John Brassey, Knowle  
Jayne Bryars, Goole  
Adam Bryson, Ampthill  
Christie Buck, London  
Amy Buckley, Newport  
Stephen Bunting, Haverhill  
Mark Butcher, Weymouth  
Alan Butler, Derby

Margaret Campbell, Cromarty  
Christina Campbell, Derby  
Timothy Carty, Sherborne  
Dean Castledine, Mansfield  
Chan Chan Kam Lon, Sutton  
Anthony Chandlen, Łódź, Poland  
Susan Christie, Chorley  
Adele Clapp, Honiton  
Louisa Clarke, Warrington  
Oliver Clayton, Hook  
Ann-Marie Clerkin, London  
Timothy Coble, Northampton  
Mark Collins, Crowborough  
Simon Cooper, Wallington  
James Cornock, Ammanford  
Christopher Cowell, Esher  
Jeremy Croysdill, Shoeburyness  
Nicholas Currey-Dawson, Hove  
Estelita Daggett, Manchester  
Michael Daly, Craigavon  
Christine Dark, Maidstone  
Catherine Dawe, Bristol  
Louise Dawson, Kendal  
Antonio Dubignon, Wellingborough  
Mark Duddridge, Thatcham  
James Duncan, London  
Priya Dutta, London  
Helen Eber, Singapore  
Anne Edmonds, Milton Keynes  
Daniel Erwin, Galashiels  
Christine Erwood, Bideford  
Teresa Evans, Tipton  
Ellen Feetum, St. Helens  
Rachel Finch, Clevedon  
Kevin Fitzpatrick, Kingston upon Thames  
Jacqueline Fleming, Hemel Hempstead  
Christopher Floyd, Milton Keynes  
Edwin Foley, Donegal  
Angelai Fong, Aberdeen  
Timothy Forde, Kenilworth  
Katharine Frost, Bournemouth  
Jennifer Gill, Bangor  
Sally Gilpin, Cople  
Roger Granger, Loughborough  
Paul Griffin, Weymouth  
Francesca Haigh, Holmfirth  
Robert Hainsworth, Leeds  
Alison Hair, Cambridge  
Jon Hanifan, Biggleswade  
Jenna Hann, Devizes  
Sharon Harrison, Ashford  
Karen Haustead, Wadhurst  
Victoria Hearsey, Louth  
Graeme Hills, Sleaford  
Sandra Hogg, Newton Abbot  
Kelly Holdsworth, Bristol  
Katie Holmes, Newmarket  
Nathaniel Housden, London  
Jonathan Hyde, London

Sarah Ibbotson, Sheffield  
Mandy Jackson, Wetherby  
Zeyaad Jahangeer, London  
Barry Jefferd, Huntingdon  
Mark Jester, Hove  
Kerry-Ann Keegan, Heaton Mersey  
Sarah Kenealy, Castel, Guernsey  
Catriona Kerr, Fivemiletown  
Joanne Kerr, Guildford  
Harris Kleanthous, Nicosia, Cyprus  
Kiran Kumar, Bangalore, India  
Christopher Lambert, Rotherham  
Peter Lane, Mayfield  
Ryan Lane, Great Missenden  
Lisa Lane, Exeter  
Karen Larose, Trinity, Jersey  
Victoria Lawson, Carlisle  
Jennie Lea, Rochester  
Tara Mallion, Maidstone  
David Logan, Carlisle  
Ronald Lowe, Newry  
Luigi Lungarella, London  
Rebecca Lyons, Rushden  
Robert Mace, London  
Nina Maddows, Esher  
Dhirajlal Madhaparia, Northwood  
Tara Mallion, Maidstone  
Christopher Mann, Peterborough  
Sarah Mattheis, Goole  
Isla Mayfield, Inverurie  
Andrew McAdam, Brentwood  
Christopher McAuley, Newry  
Stephen McCartan, Omagh  
Patricia McCartney, Penzance  
Scott McCormick, Berlin, Germany  
Gayle McDermott, Glasgow  
Steven McGregor, Hampton  
Mark McKay, Hollywood  
Mary McKenzie, Coatbridge  
Ian McMonagle, Glasgow  
Geraldine Millward, Leeds  
Philip Mitchell, Cheltenham  
Fiona Mitchell, Dunfermline  
Valery Montagnon-Jones, Reading  
Carol Mort, Rugby  
Rebecca Moseley, Stoke-on-Trent  
Michael Mulroy, Cwmbran  
Hemant Nagpal, Leicester  
Farzana Naheed, Rochdale  
Meeten Nathwani, Stanmore  
Jonathan Newton, Droitwich  
Zainal Ngah, Subang Jaya, Malaysia  
Louise O'Farrell, Cambridge  
Omotunde Ojeleye, London  
Sarah O'Riordan, Oxford  
Piers Otton, Leigh-on-Sea  
Mark Overend, Shipley  
Bhavna Palmer, High Wycombe  
David Parrott, St Peter Port, Guernsey

Natalie Parry, Altrincham  
Jitesh Patel, Stockport  
Shyam Pattani, Milton Keynes  
Efsthathios Pavlou, Manchester  
Molly Payne, Southsea  
Alan Poole, Sandhurst  
Michael Prattis, Chatteris  
Emily Precious, Leek  
Douglas Quinnell, Nottingham  
Safeer Rajah, Wallington  
Victoria Rampton, West Horsley  
Vanessa Rand, Hounslow  
Gillian Reay, Warlingham  
Kevin Renshaw, Douglas, Isle of Man  
Suzanne Reynolds, Peterborough  
Lauren Roberson, South Croydon  
Shaun Robertson, London  
Amy Robins, Farnborough  
Matthew Robinson, Bradford  
Jayne Roebuck, Rotherham  
Joanne Routier, St John, Jersey  
Gurminder Sagoo, Romford  
Imran Samad, London  
Suzanne Sanders, Walton-on-Thames  
Ben Savage, Amersham  
Patricia Sey, Lymington  
Chris Smith, Potters Bar  
Naomi Smith, Canberra, Australia  
Philip Stanley, Worcester  
Felicity Stotter, Petersfield  
Emily Summers, St. Albans  
Anthony Summers, Bangor  
James Taylor, Kings Lynn  
Catherine Temple, Oxford  
Linsey Thomson, Glasgow  
James Tooley, Hitchin  
Victoria Tracey, London  
Gloria Vandervaat, Grays  
Richard Wadhams, London  
Justin Walton, Basildon  
Daniel Warr, Chelmsford  
Lisa Watkins, Willenhall  
Kati Watson, Geneva, Switzerland  
Haidee Watson, Derby  
Caroline Watts, Sale  
Paul Webster, Swanley  
Luke Wheel, Poole  
Caroline Wheeler, Haverfordwest  
Emma Wilkinson, Hugglescote  
Michael Williams, London  
Matthew Williams, New York, USA  
Amy Willis, Newton Abbot  
Janet Wilson, Craigavon  
Sally Winham, Peterborough  
Vanessa Winsor, Havant  
Adam Worsell, Runcorn  
Paul Worthington, Reading  
Daniel Wu, Welling

## CIOT

## Obituary: Liz Morgan

## OBITUARY

I am sorry to report the death of my dear friend and longstanding CIOT member, Liz Morgan, on 11 February 2021 from a brain tumour. Liz was for many years the vital resource for anyone at PwC engaged on anything to do with share plans, as she ran a technical helpdesk supporting the team there (and was always very amused that spell check corrected the 'helpdesk' part to 'helpless' on all her emails).

In the years I worked with her, Liz also had responsibility for much of the background

work related to the TAD/DOTAS regime and supported all the work produced by her team at Budget and for other fiscal events. She worked closely with ESSU at HMRC as well, and guided all of us through the challenges that ITEPA 2003, closely followed by FA 2003, managed to bring.

Her kindness, humour and encyclopaedic knowledge will not be forgotten by anyone who was lucky enough to work with her. Nothing was ever too much trouble and she made time to help anybody who needed her (and there were many of us).

Liz retired in 2010 to Sidmouth and in early 2016 she and her husband, John, relocated to the South of France. Although they only had five years there, they had a very happy time together and Liz was at home with John when she passed away.

If anyone would like to make a donation to charity in Liz's name, I understand that her family had a longstanding association with the RNLI, and The Brain Tumour Charity would also be quite appropriate.

Eleanor Meredith



Liz Morgan

## WOMEN IN TAX

## Women in Tax: Lockdown stories

## EVENT

By Katy Rabindran,  
Director, Innovation &  
Technology, BDO LLP.

By the time this briefing is published, we will have been working for over a year in a global pandemic. Each of us has experienced this differently, and recently Women in Tax hosted an event to share stories of how women working in tax have experienced lockdown so far, although most apply broadly to working in tax from home. Through all the stories shared, there were some common topics summarised below:

- **Connection:** The loss of connection with colleagues has been profound for many.
- **Spontaneity:** Remote work has led to a lack of spontaneity with more organised meetings and fewer impromptu catch ups.
- **Vulnerability:** New joiners reported feeling more vulnerable, with continued uncertainty about the

implications of the pandemics on jobs.

- **Individual challenges:** Everyone has their own lockdown challenge, whether juggling childcare, caring responsibilities, living alone, etc.

### Recruiting a team

Whilst there is uncertainty in the market, there continues to be growth in many tax functions and practices supporting new roles, meaning that interviews are, by necessity, wholly online. The importance of helping interviewees feel at ease on video calls was stressed. But while tax technical skills can be demonstrated through online interview, it is far harder to determine the right culture and team fit. One of the tips suggested was to seek to replicate the 'meet and greet' part of an interview. This can help to put the interviewee at ease, but also give you a chance to get to know them personally.

### A trainee's perspective

Working remotely while still learning your subject is another

challenge, with much of the 'learning by osmosis' done in an office environment difficult to replicate online. Some suggestions included:

- hold specific meetings to share details of interesting projects;
- have a chat function running in the background to share information and ask questions; and
- remember to invite junior colleagues to video conferences.

For many juniors, remote work also means online study, which has been well replicated virtually. Advantages include more flexibility and less carrying tax legislation to college, although learning alone is very different to a collaborative classroom environment.

### Starting a new job

For those who have started new roles in lockdown, there has been an amplification of the usual feelings and experiences of starting a job – including worries about job security, difficulties getting to

know the team, and barriers to developing strong and deep relationships within them. Employers have become savvier about this, and key parts to successful on-boarding include regular feedback and team members reaching out to connect unprompted to make people feel welcome.

### Pitching and developing new client relationships

The reality is that the same key parts to developing relationships exist online as in the 'real' world. Developing trust quickly and ensuring openness are key. Coming back to the common themes, we are all individuals experiencing this pandemic. When developing new relationships, consider what your client could be dealing with to develop a stronger connection.

*Women in Tax is a group seeking to raise the voice of women working in tax, making visible their knowledge and experience through a supportive network. For more information, search for 'Women in tax UK' on LinkedIn.*

## BRIDGE THE GAP

## Matt Ellis: How the profession can support tax charities

## CHARITIES

**Alison Lovejoy explains how the tax profession help their own charities.**

It has been felt by those involved with TaxAid and Tax Help for Older People that if the tax profession cannot help their own tax charities, who can! I thought it was time to give the profession an opportunity to talk about the help they've given to the tax charities – starting with Deloitte.

**Matt Ellis**, Managing Partner for Tax and Legal, Deloitte North and South Europe and an Ambassador for the fundraising initiative by tax charity Bridge the Gap, explains why and how Deloitte has become so closely involved.



**When did you first find out about TaxAid and Tax Help? Why do you think Deloitte should help them?**

As the largest tax practice in the UK, I wanted Deloitte to play its part in making sure that access to tax representation isn't just for those that can afford it but is also available to the most disadvantaged in society. To achieve this, I asked one of our directors, Rachel Austin, to set up our 'Because Tax Matters' social impact programme with the objective of helping those in need and improving tax awareness and education. TaxAid and Tax Help do important work to help those who can't otherwise afford to access tax advice, and we're proud to support this. Working with the tax charities is the most powerful and effective way of helping people.

**There is a long list of how you and Deloitte have helped. Are there any particular things which you would like to highlight?**

Volunteering is a big part of our relationship with the charities, but it has grown to be much more than that. We have worked with the

charities to develop their vision and strategy, and Deloitte secondees have helped the charities to develop their volunteering programme, adopt new technology and review their operating model. In 2019, we hosted a gala dinner with Slaughter and May to mobilise the whole tax profession in support of the charities, which raised over £50,000.

**How have you found Deloitte employees and partners have contributed to the charities?**

Each of our volunteers and secondees has been keen to contribute their time, experience and enthusiasm to help those most in need of support. Many of our leaders have also got involved. Craig Muir, one of our senior tax partners is also a Trustee for Tax Help for Older People. Richard Small and his team in Deloitte Digital implemented Salesforce on a pro bono basis to help the charities support their beneficiaries and coordinate volunteers.

**I believe you came to the rescue with practical help when the pandemic struck?**

We were very conscious of

how the pandemic could affect the charities and their beneficiaries, and wanted to work with them to keep things running as smoothly as possible. Initial steps included Deloitte donating laptops and providing advice on setting up a home telephone system, so that the charities could move quickly to remote working. We also supported the charities in creating a social media campaign on the Self Employed Income Support Scheme, and continued our volunteering activity remotely to ensure business could continue as usual.

**How has Deloitte benefited from supporting the charities?**

Making an impact that matters in society is really important to Deloitte and by 2030 we aim to help five million people through access to education and employment, via our 5 Million Futures strategy. Working with the tax charities allows us to use our professional skills and experience to make a difference in society. It's inspiring to hear about the positive experience our volunteers and secondees have had working with the charities, and the difference it's

made to them, as well as the people they have helped.

**How do you see the way forward for the charities and how do you think Deloitte will be involved?**

The charities have done a lot to develop their vision, modernise and set themselves up for the future over the last few years, and I'm proud that Deloitte was able to support them. We look forward to working with the tax profession as a whole to support the charities in their journey, and to ensure their continued success in helping those in need.

Finally, I'm looking forward to the prospect of bringing the profession together again with another event when we are able!

*If you would like to become involved in the work of the tax charities, please get in touch with Alice Devitt at [alice@taxaid.org.uk](mailto:alice@taxaid.org.uk). Also, if you would like me to include information about your work for the tax charities in a future article, either about your general support or specific projects, please get in touch with me via Alice.*



## WCOTA

## Charity support

## MEMBERSHIP

Now that we are well into our 25th anniversary year, we wanted to update you on some of WCOTA's recent charitable activities. Our aim was to raise £25,000 to celebrate our 25th anniversary and for the funds to be distributed amongst the charities that Tax Advisers Charitable Trust (TACT) typically supports. But when Covid-19 struck, we decided to make a substantial contribution to St John Ambulance to support their work for the NHS.

WCOTA is one of 110 Livery Companies across the City of London, which support education through the Livery Schools Link. In July, the Link launched a fundraising campaign to help to buy devices for disadvantaged students in schools who have limited or no possibility of working

online. That campaign has already attracted over £47,000 in donations and has been able to support 14 schools. Our Company had previously supported Hackney Quest with a homework club, and at the time of the Coronavirus pandemic TACT made a further donation to purchase reconditioned laptops. These were loaned to young people and will be available for in-house sessions when lockdown finishes.

The Tax Advisers Benevolent Fund (TABF) has continued to support students. There have been the usual requests for study cost support from CIOT and ATT students; and for those studying for the CIOT ADIT qualification in international tax via the bursary scheme who plan to use their international tax qualification in practice. In the past, only one bursary was available for each session but we

hope to be able to extend this number in the future.

We had some feedback from a beneficiary of TABF who had worked for over three years in a London firm on a portfolio of high net worth clients and trusts. She passed the ATT exams and then began to study to become a CTA. After a change in career that didn't work out, she returned to tax but found that firms were very cautious about taking on new recruits at the level she was seeking without a Chartered professional qualification. She enrolled on tax training courses to sit the three remaining exams to become a CTA but was unable to pay the exam and exemption fees so she applied to TABF for assistance. With its support, she completed her studies and passed the CTA papers in November 2020.

Since we launched our '25 for 25' appeal in October 2020,

we have raised over £11,000 – an amazing amount during the Covid-19 period. That amount has come from donations to the appeal; sponsorship from those undertaking our 25,000 for 25 walk; and voluntary donations from those attending the History of Tax Events. You can support our appeal via our JustGiving page or join our '25,000 for 25' sponsored walk which will run throughout our 2020/21 Company year (and possibly longer). The full details are at [zentoevent.com/walk-25000-for-25/](http://zentoevent.com/walk-25000-for-25/). The intention is for participants to be sponsored to walk 250 miles over the course of the year (just 0.6 miles a day). Twenty one people have joined the walk so far, and we have already raised £3,876. Please join us if you want to be part of this exciting journey! Follow us on Twitter @WCOTaxAdvisers for details of our open events.

## Quality Assurance Manager – Owner-Managed Businesses

### Part time: Contracted for 21 days (inclusive of holiday)

To be a vital part of the quality control process for the CIOT examinations taking responsibility for a particular set of CIOT examination papers.

You'll be ensuring that the allocated papers and their accompanying answers are fit for purpose and maintain and enhance the reputation of the CTA qualification. Providing effective support to the Chief Examiner.

Key aspects of the role include:

- Attendance at the annual examiners meeting
- In conjunction with the Chief Examiner, make decisions regarding examiner appointments
- Mentoring the examination team, particularly new examiners
- Liaising with the Chief Examiner and updating on the progress of draft questions
- Participating in conference calls organised by the Chief Examiner
- Sitting draft examination papers in the required time and feeding back comments to the examiners
- Undertaking a detailed technical review of the draft questions and answers as well as considering whether the questions are "good" questions.
- Moderating a small sample of scripts before marking gets fully underway and then speaking to the examiners
- Managing the response to the tutorial bodies to pass to the Chief Examiner.

You will be a CTA with extensive experience of the taxation of Owner-Managed Businesses and experience of the examinations process. Further details of the skills needed to fulfil the role are included in the job description which you can obtain by contacting our HR Officer, Rakhi Vora at [rvora@ciot.org.uk](mailto:rvora@ciot.org.uk). If you are interested in applying, please send your CV and Covering letter to Rakhi, by 17 May at 12pm.





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## Corporate Tax Manager North Leeds – £excellent

Well run and well regarded independent practice seeks a qualified corporate tax specialist to join their office which is based north of Leeds at Thorpe Park. In this role, you will manage a portfolio of corporate tax clients from a wide variety of business and industry sectors. You will oversee the compliance preparation and will be actively involved in the advisory work arising from the portfolio. You will also be involved in team management and will assist partners with business development and client pitch meetings. Mix of home and office working, full or part-time. **Call Georgiana Ref: 3070**

## In-house VAT Manager Warrington – £50,000 to £60,000 + bens

Great in-house opportunity for an indirect tax professional. Based in the Warrington office, this role sits in the heart of the finance team and involves managing the day-to-day running of VAT and indirect tax for the UK and Ireland. Reporting to the Head of Tax, this position would suit an experienced manager or a senior manager. SAP skills and tax reporting experience an advantage. It would suit someone who enjoys being embedded in a large business, who will lead the relationship with HMRC on indirect tax work and be first point of call for the business on all queries. **Call Georgiana Ref: 3085**

## Large Corporates & International Tax Asst Manager – Manchester – £excellent + bens

This international firm is looking for an ACA/CTA/ICAS qualified corporate tax specialist with good UK tax technical skills to work on large corporate clients often with international tax affairs. Your portfolio will include US companies, UK outbounds and private equity backed entities. Your work will be varied, e.g. advising on change of ownership and corporate interest restrictions. This is a flexible and dynamic team with lots of opportunities for career progression. **Call Alison Ref: 3083**

## Property Tax Assistant Manager Manchester – £excellent + bens

A fantastic opportunity to join a well established and growing property tax team. You will manage a client portfolio including private sector investors, local entrepreneurs and Local Authorities. Projects include advising on the tax implications of building large tower blocks, shopping centres and new housing estates. You must be ACA/ICAS/CTA qualified, with a strong knowledge of UK corporate taxes. It would also be advantageous to have an interest in the property developer and investment sector. **Call Alison Ref: 3081**

## Trust and Corporate Tax Roles Guernsey – £50,000 to £65,000 + low tax

Looking for something different? Missing sunshine and the chance to travel? Our client is based in Guernsey in the Channel Islands, and they are looking for a UK tax for offshore trusts specialist and a corporate tax specialist. These are ideal jobs for individuals that want to be in the middle of the offshore trust industry working on the tax issues affecting the trustees and beneficiaries. It is likely that you will be manager level with a relevant professional qualification (CTA, ACA, or STEP). This firm will provide sponsorship for the roles to enable you to relocate to Guernsey. **Call Georgiana Ref: 3079**

## Corporate Tax Senior Manager Liverpool – £excellent + bens + progression

This international firm is looking for an ACA/ICAS/CTA qualified experienced corporate tax senior manager to join their advisory team. This role comes with very real prospects of progression to Director in the medium term. Your client portfolio will include UK listed, PE backed, inbound and family owned groups, and you will work on a broad variety of technical areas such as tax due diligence, structuring, international tax, R&D and succession planning. **Call Alison Ref: 2985**

## Personal Tax Manager Harrogate – £excellent

Well regarded private client team seeks a personal tax manager. It is likely that you will be ATT and CTA qualified and that you will have experience of managing more junior staff. In this role, you will run a portfolio of HNW individuals, families and company directors. Range of working patterns considered, including mix of home and office, flexible hours and part time. Would consider an assistant manager looking for step up to manager or a manager on the cusp of STM. Would consider someone looking to relocate to Yorkshire – this is a lovely office in a beautiful town. **Call Georgiana Ref: 3086**

## Shares Schemes Manager or Snr Manager North or Midlands – £excellent + bens

This Big 4 Firm is looking for a share schemes specialist to join their team in Manchester, Leeds or Birmingham. You must have a good understanding of the UK tax and legal issues that may arise in relation to long term and equity based incentive arrangements, and also have experience of drafting legal documentation and giving technical advice. You may therefore be an ACA/ICAS/CTA qualified tax advisor or a qualified solicitor looking for a change of working environment. Flexible and homeworking a possibility. **Call Alison Ref: 3008**

## Senior Associate to Manager Manchester – £38,000 to £50,000

Our client is a fast growing independent accountancy firm. They seek a qualified tax professional to work on predominantly advisory work for dynamic owner managed businesses. You will deal with structuring, due diligence, stamp duty and all round corporate tax advice to the businesses as well as some more personal advice for the owner managers. Would consider someone from recently qualified to manager level – it is all about the right team fit. Would consider part time or full time and a mix of home and office base. **Call Georgiana Ref: 3087**

## M&A Manager or Senior Manager Manchester – £excellent + bens

You will provide M&A tax services to a diverse client base including UK listed, PE backed, inbound and family owned groups. This will include providing tax advisory services involving tax due diligence, structuring, international tax and other advisory work. You must be experienced at project management, enjoy building client relationships and coaching and developing junior team members. This is a friendly team that supports flexible working. You should be CTA/ACA qualified, with experience of dealing with M&A work. **Call Alison Ref: 3041**

## Personal Tax and Trust Manager Leeds – £excellent

Friendly and highly regarded practice seeks an experienced personal tax specialist to run a complex portfolio of HNW individuals and trust cases. It is likely that you will be ATT qualified and potentially CTA qualified. Our client will consider a part time appointment and a mix of home and office working. You will help develop more junior staff and will build long term relationships with your clients. This is a lovely place to work and the firm has a really good reputation for private client work. You will manage the compliance for your portfolio and be involved in advice work. **Call Georgiana Ref: 3006**

## Mixed Tax Manager London – West End – £excellent

This dynamic boutique firm is looking for an experienced tax professional with knowledge of personal, business and corporate tax to deliver tax compliance and advisory services covering a range of subjects including residence and domicile issues, corporate restructuring, HMRC clearance, EIS/SEIS, EMI and employee share schemes, IHT etc. You will also manage a junior and the billing process on your portfolio. Flexible working arrangements including working a mix of home and office can be considered. **Call Alison Ref: 3076**





Work. Life. Enjoy.

### **Private Client Tax Director**

**London – £Six Figures + Route to Partnership**

Highly-respected (non-Big 4) Private Client Tax team seeks a Director to advise a sterling client base of HNWI entrepreneurs and wealthy families, many being UK res non dom. The quality of work has attracted advisers from across London's leading teams. There is a genuine pathway to partnership and a culture of work/life balance and agile working. **Ref 4913**

### **Senior Manager, Personal Tax**

**Guildford – To £80,000**

An opportunity to join a high-profile accountancy firm that advises a London, regional and international HNWI client base from its offices in Surrey. Undertake top quality personal tax work without trekking into London. Benefit from homeworking options two days a week. Scope to progress to AD and Director grades. CTA essential. **Ref 4892**

### **Manager or Senior Manager, Personal Tax**

**Birmingham / Nottingham – £Excellent + Bens**

This high-profile accountancy firm has a strong reputation across the Midlands region. Their Private Client Tax team advises entrepreneurial HNWIs and business owners including non doms, on all areas of UK personal taxation. The team is growing and looking to hire a CTA qualified personal tax Manager or Senior Manager. Homeworking possible for part of the week. **Ref 4916**

### **Personal Tax Manager / Senior Manager**

**London – £65,000 to £85,000**

Work as the assistant to the Head of Private Client Tax at an award-winning London accountancy firm. Handle high-end personal tax work for entrepreneurial HNWIs, non doms and sport/entertainment celebrities. Perform a high profile, client-facing role benefiting from a route to AD and Director grades. CTA and previous non-dom advisory experience essential. **Ref 4912**

### **Personal Tax Senior Manager**

**Cambridge – £Excellent + Bens + Route to Director**

Advise new-money entrepreneurs, business owners and non doms as part of a respected and growing Private Client Tax team. The quality of work, combined with genuine work/life balance, has attracted advisers from some of the region's leading firms. The team is thriving and keen to appoint a CTA Personal Tax Senior Manager to perform an advisory-focused role. **Ref 4919**

### **Private Client Tax Assistant Manager**

**London – £50,000 to £60,000**

CTA qualified and looking to pursue your Private Client career with a leading, forward-thinking and growing team? Our client is keen to appoint an Assistant Manager to provide personal tax advice to HNWI non doms, private equity principals and hedge fund managers. This high-profile firm offers support with development to Manager and tremendous longer-term prospects. **Ref 4915**

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For details of these and similar opportunities visit our website:

**[www.howellsconsulting.co.uk](http://www.howellsconsulting.co.uk)**

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