

Correction: This edition of the Leaflet Bulletin contains an error:

On page 2 we give details of the new leaflet 'Tax Appeals. A guide to appealing against decisions of the Inland Revenue on tax and other matters', replacing the current Inland Revenue leaflet IR37 from July 2004.

Although this leaflet is now produced by the Department for Constitutional affairs, **it will continue to be available from Inland Revenue offices and Inland Revenue Enquiry Centres. Libraries, Citizens Advice Bureaux and Advice Centres can order them in the usual way from the National Insurance Contributions Office using the Order Form.** Please **do not** contact the address or telephone number for the Department of Constitutional Affairs we gave in the last issue, this was incorrect.

Please note that the Department for Constitutional Affairs has been responsible for tax appeals for several years and we are sorry if we gave the impression that they had recently taken over this responsibility.

Leaflets *Bulletin*

What's new in Inland Revenue leaflets

Welcome to the April edition of Leaflets Bulletin. In this new-style bulletin you will find everything you are used to seeing in the Leaflets Newsletter plus a lot more news and background about leaflets, including what's changed and what's in the pipeline.



We are having a bit of a spring clean in the Leaflets Department. A British Market Research Bureau report in 2002 recommended that the Inland Revenue streamline its range of leaflets. Originally we had over 260 leaflets, as you can imagine it was quite a job to manage that number! We have already reduced the total considerably and by March 2006, we hope to shrink it even further.

It is our job to take a long, hard look at each leaflet. We are talking to staff and customers to find out whether the leaflet is useful and whether it helps us communicate with our customers effectively.

This summer, look out for a new tax guide for pensioners. It will make it easier for people to work out whether they need to pay tax or not when they retire.

In May, we will be publishing a leaflet on PAYE called 'Paying the right tax on your earnings or pension' (IR10). This 45-page leaflet is a comprehensive guide to how the PAYE system works. We have been piloting it in the South West alongside a new-style Notice of Coding.

We need to gauge public demand for this all-encompassing PAYE leaflet. If demand is low, we will make the leaflet an internet-only product for professional advisers. For the public, we will look at printing a series of short guides on specific issues such as tax codes.

You will get this Bulletin every two months. We will send you the first two issues automatically. If you want to stay on the list after this, please e-mail me on glenda.bishop@ir.gsi.gov.uk

You can also e-mail me if you have any comments.



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'The inheritance tax thresholds went up in the Budget and there are new telephone numbers for the Probate and Inheritance Tax Helplines and Orderlines. Apart from this, the main content of these leaflets has not changed.'

Revised leaflets *available now*

Class 2 and Class 3 National Insurance contributions: Direct Debit - the easier way to pay **(CA04)**

- We have updated the rates of Class 2 (Self-Employed) or Class 3 (Voluntary) National Insurance contributions for 2004-2005.

Inheritance tax. Alterations to an inheritance following a death **(IHT8)**

Inheritance tax. Businesses, farms and woodlands **(IHT17)**

Inheritance tax. Foreign aspects **(IHT18)**

Inheritance tax. An introduction **(IHT3)**

Inheritance tax on lifetime gifts **(IHT2)**

Inheritance tax and penalties **(IHT13)**

Inheritance tax. The personal representatives' responsibilities **(IHT14)**

Inheritance tax. Settled property **(IHT16)**

- The inheritance tax thresholds went up in the Budget and there are new telephone numbers for the Probate and Inheritance Tax Helplines and Orderlines. Apart from this, the main content of these leaflets has not changed.

IR List. Catalogue of leaflets and booklets

- The latest edition of our catalogue came out in March. The next edition will be out in June. We will then publish it twice a year.

National Insurance contributions for women with reduced elections **(CA13)**

- This leaflet now includes the rates of Class 1, 2 and 3 National Insurance contributions for 2004-2005, which changed in the Budget. The rest of the content has not changed.

Shares Valuation. An introduction **(SV1)**

- We have now amended the phone numbers of the Shares Valuation Helplines. The rest of the content has not changed.

Thinking of working for yourself? **(P/SE/1)**

- This leaflet now includes the VAT and NICs rates for the 2004-2005 tax year and we have given more details of the Helplines. We have also included details of our on-line order form.
- We are currently looking at whether our information for the self-employed is getting to people early enough. Our research will help us to decide whether to update the P/SE/1 and our 'Starting Up In Business' pack or replace them with a fresh product.

Paying tax and National Insurance contributions electronically **(IR2010)**

- There were several overlapping leaflets on payment. We have merged this one with 'Paying tax electronically' **(IR2011)** and 'Paying Self Assessment electronically' **(IR2012)**. We have now withdrawn IR2011 and IR2012.

Statements of Practice **(IR131)**

- This booklet is now an internet-only product as it has a small, specialised readership. It contains the full text of all Statements of Practice issued up to 31 August 2003. You can find it on our website at <http://www.inlandrevenue.gov.uk/pdfs/ir131.pdf>



The Inheritance Tax series has been revised and redesigned.

'We have found that people prefer to read a more concise leaflet.'

Leaflets Withdrawn

Appeals against Stamp Duty Land Tax (SD6)

- We have withdrawn this leaflet temporarily while we finalise arrangements for SDLT appeals. We will reissue it at a later date. In the meantime, you can find information about Stamp Duty Land Tax on our website at www.inlandrevenue.gov.uk/so

Appeals against tax, National Insurance contributions, Statutory Sick Pay, Statutory Maternity Pay, Statutory Adoption Pay and Statutory Paternity Pay (IR37)

- The Department for Constitutional Affairs is now responsible for tax appeals and has issued a new leaflet: 'Tax Appeals. A guide to appealing against decisions of the Inland Revenue on tax and other matters'.

You can get copies from

- The Department of Constitutional Affairs
Administrative Justice Division
Tax Tribunals Team
5th Floor Open Plan
Selborne House
54-60 Victoria Street
London SW1E 6QW
Tel: **020 7210 0680**

Charter for National Insurance contributions (CA47)

- Details of our complaints procedures and how we set about putting things right are in our leaflet COP1 '*Putting things right. How to complain*'. There will soon be a new customer service message in all our leaflets.

A guide to Child Benefit and Guardian's Allowance (CB1)

- This guidance is now available on our website
www.inlandrevenue.gov.uk/childbenefit

National Minimum Wage. Information for workers (COP20)

- Research has shown that customers found this leaflet too long and difficult to use. It will soon be replaced with a Help Sheet about the National Minimum Wage.

Paying Self Assessment electronically (IR2012) Paying tax electronically (IR2011)

- The information in these two leaflets is now contained in 'Paying tax and National Insurance electronically' (IR2010).

Share acquisitions by directors and employees (IR16)

- The information in this 1997 leaflet is out of date. Details are now in Schedule 22 of Finance Act 2003. You can find details on our website
www.inlandrevenue.gov.uk/shareschemes

We have a full range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask your local Inland Revenue office or Enquiry Centre.

Soon to come

Pensioners

This summer we will be issuing a new guide for pensioners. It will make it easier for pensioners to understand tax when they retire and will replace the current 50-page booklet. We have found that people prefer to read a more concise leaflet.

How to order leaflets

Tax Credit leaflets

Please complete the Order Form at the back of this Newsletter and fax it to our printers, Astron in Oldham.

Fax **0870 241 2722**

All other leaflets

Please fax your completed Order Form to the National Insurance Contributions office in Newcastle.

Fax **0191 225 5139**

Internet

You can also find our leaflets, and a lot of other useful information on our website
www.inlandrevenue.gov.uk

We may withdraw leaflets at short notice, so it is best not to order too much stock in advance.

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