Minutes of the Self Assessment Developer Forum
Tuesday 2 August 2011

Attendees

Steven Leach - Keytime
Andrew Bolton - QMS
Jenny Strudwick - IRIS Group
John Wall -IRIS Group
Pauline Smith -IRIS Group
Leslie McQuigg - Wolters Kluwers
John Knowles - IRIS Group
Jonathan Oliver - IRIS Group
Stuart Moffatt - Thomson Reuters
Katherine Halliday - Thomson Reuters
Mark Sutherland - Ernst & Young
Sean Orr - Ernst & Young
Karen Leedham - Sage
Richard Strong - Oyez
Rosemary Donnelly (RD) - HMRC
Robert Devaney (RDe) - HMRC
Dennis Dawkins (DD) - HMRC
Darin Hafer (DH) - CACI digital solutions
Olwyn Taylor (OT) Minutes - HMRC
Tim Minshull (TM) Chair - HMRC
Lucien Caldwell - Digita
Mark Purdue - Digita
Hannah Knight (HK) - corefiling.com
Andrew Shirley (AS) - corefiling.com
Ross Baker (RB) - HMRC
Marc Fraser - KPMG

Meeting started at 13.00.

1. Welcome and introductions

TM thanked everyone for attending and round the table introductions were made.

2. New Self Assessment penalty regime - overview

RDe presented the ITSA Generic v3 0.ppt showing the new Self Assessment deadlines which come into force for 2010-11 returns onwards, as a result of the Powers review following the merger of the two former separate Government departments. The object of the new penalties is to change behaviors' and to encourage prompt filing and payment

A number of developers raised their concerns eg:

- Where an online submission couldn't be made because of say, a schematron problem, RD advised that in such circumstances it would be appropriate to submit a reasonable excuse claim and file on paper. There is no change to the reasonable excuse process.
- How will partnership penalties be managed? RDe confirmed that the penalty would apply to all the individual partners, not to the partnership. Concerns were raised about the extra resource effort required by agents for 'exclusion' cases. Previously, penalties weren't issued if the tax was paid on time so a reasonable excuse form was not usually needed. Now, a reasonable excuse form will have to be submitted in all cases, creating extra work, which the clients would be charged for or absorbed by the agents.
- When would a reasonable excuse form be dealt with? RD to discuss this with RDe. **Action point** - RD/RDe.
- Clients filing late who have been waiting for UTR's. RD will look into this. **Action point** - RD.

3. Look back at last year/January peak

TM lead a discussion on the successful filing peak with the aide of a handout of submission success rates comparison charts.

The developers concerns included the need for early sight of the artefacts. TM outlined the improved process where we issue the draft artefacts, calculators etc as soon as we have a coherent version. A developer felt that baselining the artefacts in the autumn before the April go live can be too early. If calculation errors are found late, this can result in extra exclusions which results in more work for developers. TM said that this year we are trying to mitigate this by issuing draft versions of the calculator to developers early so that any errors can be captured sooner and fixed prior to being baselined to try and reduce the number of specials/exclusions.

The lack of extra information in the exclusions for calculation errors creates added work for developers. Can we say where the problem arises and what action will be needed to rectify this? RD will look into this, possibly expanding on the exclusions.

Action point - RD.

4. Current year - development timelines

TM spoke about the RIM artefacts; a draft will be issued as soon as possible - probably in the next couple of weeks, and if necessary followed by subsequent iterations of drafts to baseline. The baseline artefacts will be issued before the LTS release in November.

The draft forms will be updated on 1 November, 12 December, then followed by the finals in early January. A developer commented that it would be helpful to have the draft forms for partnerships earlier, as some file in April. TM advised that any minor changes after January don't have to be incorporated, and the January updates can effectively be treated as finals.

A question was raised regarding whether the year on year changes in the artefacts will be shown on the diffed logs. HK confirmed that this is the case.

5. Form changes

TM said that a summary of the form changes were issued to developers in June, which developers said they found useful. The increase in the coding of underpayments will result in extra boxes on the return next year and the repayment boxes may also change. RB outlined the design of the return and related products, and explained different areas of responsibility for production and the deadlines. Copies of the Tax Return 2011-12 timeline were handed out. TM spoke about how layering could be shown to show name and address layout etc and version control. An offer was made for developers to see examples of these.

A developer asked about the possibility of single cells instead of a number of boxes eg telephone numbers. Plus can the timelines for clean PDF's be bought forward?

Action point - RB.

Post meeting note: The caveat we would place on the issuing of single cell PDFs is that, the single cell PDFs are produced as a one-off exercise for our IT services in January/February each year. Consequently they are not updated for later, minor changes, although they would be updated if a major problem was found. A minor change could include adding a missing coma or deleting an erroneous space between words.

6. HMRC i-forms Project

TM advised that he hoped to be able to provide more of an update, but unfortunately this was changing daily. The idea is to allow as many nonelectronic forms as possible to be processed electronically. Each business area had been asked to supply ‘candidates’ for these forms, with 20 across various heads of duty being included in the first tranche in April 2012 and others added later.

The aim is to get a list of the initial ‘candidates’ out shortly. It was not clear yet how any third party integration might work and what the test service provisions will be. 64-8’s are being considered along with R40’s. It was asked whether the Online Agent Authorisation channel will be withdrawn. RD commented that it is unlikely.

7. Agent survey feedback

TM spoke about the results highlights received regarding the main reasons why some agents still file Self Assessment Returns on paper. Software developers felt that:

- Error messages are often not clear - these are often schema parser errors that are automatically generated and out of our control.
- Specials and exclusions - too many. HM Revenue & Customs (HMRC) try and reduce these where possible, but unfortunately there are varying factors, not least financial, which impact.
- Online Services Helpdesk - the large number of peak time relief staff means that the customer experience is often not as good as it could be leading up to the 31 January. RD spoke about the heavy volume of returns received at the last minute, which would be better spread throughout the year.

Some of the suggestions from agents were:

- Specials - make them easier to understand as they are written for software developers. HMRC is already looking at the wording of these, particularly with regard to calculation issues.
- File online message on the paper return - this has been moved to the top of the return from the bottom to make it more prominent.
- SA200s - issuing these to customers and with a return envelope encourages paper filing. The envelope is included as there is a specific return address so that they are processed using ‘rapid data capture’ machinery.

8. Error message stats

TM asked if developers found the enhanced error stats that are now issued for Self Assessment helpful as this work is labour intensive for the team. developers confirmed that the detailed stats in excel were preferable. DD said that there are a large number of schema errors which he wouldn’t expect to see by now. He said that SDST could work with developers to review the reasons for this and offer help as appropriate. Some developers spoke about how they validate submissions against the schema (and schematron) to try to eliminate submissions failure.

It was asked if we were concerned that HMRC's market share has increased. TM replied that this was customer behavior/choice and out of our control.

It was asked what percentage of the increase is from unrepresented filers. TM agreed to look in to this.

A question was asked about the possibility of breaking down error codes further eg calc errors where there are various stages. TM agreed to look into this

It was also asked if the authentication error (1046) could be further broken down as it is often difficult to identify whether it is the User ID, password or UTR that is wrong. TM said that there is often nervousness about increasing the level of detail in error responses where security is concerned. DD agreed that we would investigate the possibility.

Action point - SDST.

9. Any other business

9.1 SA200 Short Tax Return

RD mentioned the two million Short Tax Returns that are issued and is a barrier to online filing. As the SA200 cannot be filed online, developers could produce a 'stripped down' SA100, which would be recognised on the back end system as an SA100 only. Developers would like the PDF to create a facsimile of the SA200 and asked if this would be possible. RD said that she would check to see if there are legislative or other reasons that might prevent this. She will also try and find out how many SA200's are received (unrepresented and from agents), and what the % is of the whole.

Action point - RD.

9.2 Rounding

DH had a query regarding the rounding rules, and asked if they could be integrated into the Test Case Generator. Others expressed concern with rounding in partnership cases eg where an amount has to be split between three partners and an extra penny is allocated to one partner. RD thought that these questions may have been raised before, but will review this.

Action point - RD.

9.3 Test cases

A couple of developers commented that they were grateful for the test cases we provide, but particularly in respect of the partnership cases, large relevant sections are not covered and the existing cases could be condensed in to about three scenarios. TM said that we are liaising with ‘business’ specialists to try and improve them. However, we would appreciate examples of any specific scenarios that they would like covering to relay back to the business.

Action point - SDST/developers.

9.4 Test services

A developer commented that the test services had been down a lot recently and did we have any reasons for this? DD said that there has been recent occurrences of the test service being used by some developers to volume test their software. The test service is not designed for volume testing and this can cause issues. SDST look to work quickly to resolve such issues.

9.5 RIM test cases

TM asked if the test cases produced through RIM were any use to developers. They confirmed that they are.

DD asked if the attendees thought the meeting was worthwhile, and if more regular forums were a good idea as we hadn’t had one for quite a while. It was generally agreed that it was good to get together about twice a year.

Meeting ended at 15.20

Minute taker Olwyn Taylor - SDST

Summary of action points

Item	Action	Owner
2	When a reasonable excuse form would be dealt with	RD/RDe
2	Late filing due to delays in receiving UTR’s	RD
3	Exclusions to give more detail when a calculation occurs	RD
5	Possible single cell for SA100	RB
5	Bringing forward the timelines for clean PDFs	RB
8	Breaking down error codes	SDST
8	Authentication error breakdown	SDST
9.1	To supply a PDF version of the SA200	RD
9.1	To provide stats for SA200	RD
9.2	Review of rounding in TCG	RD
9.3	More relevant test cases	SDST/Devs