

working *together*

issue 28

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Local Working Together - Update

In the last issue we updated you on plans to revitalise local Working Together. Over the last couple of months we have made good progress in arranging for coordinators in Local Compliance to take responsibility for organising groups across the UK.

In many areas, activity is already starting to take place and meetings are planned or have already taken place. In all other locations where local Working Together groups have previously existed the organisers are in the process of contacting local agent representatives to set up meetings.

We will be providing details of local Working Together groups and contacts on the Working Together pages of the HMRC website www.hmrc.gov.uk/workingtogether/index.htm where you will be able to locate the group closest to you.

Online Services Workshops for Agents

In our last edition, we told you that over the forthcoming months, HMRC will be running a series of workshops all over the country. Details of how you can attend one of these workshops in your area can be found at: www.hmrc.gov.uk/carter/roadshows.htm

We receive a large amount of useful feedback at these workshops and the page referred to above includes a link to information and updates where we are able to add to the responses given at the event.

Take Control and Update Your Own Records Online

Recent enhancements to our Corporation Tax (CT) Online service means that you can update your own and your client's records online.

The first enhancement for companies and their authorised agents using our CT Online service, took place on 27 June 2007 and you can now

- add or change daytime/evening telephone and mobile numbers, fax and e-mail contact details for the company's registered office address and for any communication address
- add or delete communication name and address details (other than the registered office).

Companies (but not authorised agents) can also add, change or remove an authorised agent. Unincorporated associations can also change their names and addresses and agents can change their own address and contact details.

To use this facility, login using your User ID and Password and select the link 'About your firm' from your CT Online service page. If you are not already registered to use the CT Online service, you can register for the service now.

Using online services is secure. Any changes you make will update our records within 48 hours, although this may take longer over a weekend or Bank Holiday.

Note for Windows Vista/XP users with Internet Explorer 7 (IE7) - the underlying software that allows you to amend your details was not designed to run using IE7. If you use IE7 the web pages may not look as intended but the services will work. You do not need to contact us about this as we will optimise the product for IE7 users in the near future.

We are offering similar services later this autumn to our PAYE Online customers/their authorised agents, Self Assessment (SA) Trusts & Partnerships/their agents and agents acting for SA individuals who use the SA Online service. More detail is given below:

- PAYE employers and their authorised agents will be able to
 - change main address and contact details (telephone/fax number and e-mail address)
 - add/change/delete trade name

- add/change communication name and address
- delete all communication details (name, address and contact details - in certain circumstances this may not be allowed for an agent).

- SA Trusts and their authorised agents will be able to
 - change main, trade and communication address
 - change capacitor address (Acting In Capacity cases)
 - change main contact details (daytime/evening/mobile telephone numbers, fax number and e-mail address)
 - delete communication details
 - add/change/delete SA Trust agents (by SA Trusts only)
 - claim for repayment
 - reduce payments on account.

- SA Partnerships and their authorised agents will be able to
 - change main, trade & communication address
 - change main contact details (daytime/evening/mobile telephone numbers, fax number and e-mail address)
 - delete communication details
 - add/change/delete SA Partnership agents (by SA Partnerships only).

- Authorised agents acting for SA individuals will be able to
 - change main, capacity or communication address
 - change contact details (daytime/evening/mobile telephone numbers, fax and e-mail address)
 - claim for repayment
 - reduce payments on account
 - change of name (taxpayer name or capacity name depending on whether it is an Acting In Capacity case).
 - delete communication address

- SA Individuals will be able to add/change/delete SA agents in addition to the facilities already available to them.

VAT Registration

There are currently delays with the processing of both online and paper VAT registration applications. Providing good service is a top priority and we are taking steps to improve the situation as quickly as possible. In the meantime, please try to avoid contacting us to see how your application is progressing as this may further extend processing times. Thanks for your co-operation and we apologise for any inconvenience.

Please see latest position, which will be updated monthly, for more information.

Important News for Pension Scheme Administrators

From 16 October it will be mandatory for pension scheme information reports and returns to be filed electronically through the Pension Schemes Online Service.

Since April 2006 all registered pension schemes must have at least one Scheme Administrator. This is the person legally responsible for fulfilling certain functions on behalf of the scheme, including filing information returns to HMRC. As part of your regular reviews with your clients, HMRC urge you to check your clients' pension arrangements.

If your client has their own Small Self-Administered Scheme (SSAS), Self-Invested Pension Plan (SIPP) or perhaps an insured arrangement, they may be the Scheme Administrator for that scheme. If you are not sure who the Scheme Administrator is, HMRC suggests you contact the pension scheme provider directly in the first instance.

If you or your client is the Scheme Administrator, you should be aware of the responsibilities that come with the job. Of course, a Scheme Administrator can appoint a separate practitioner to act on their behalf in relation to some of these duties. Further information on the role of the Scheme Administrator is available at www.hmrc.gov.uk/pensionschemes/scheme-administrator-facts.pdf

From 16 October 2007 it will be mandatory for Scheme Administrators to file the following information online

- an application to register a pension scheme.
- a Registered Pension Scheme Return.
- an Accounting for Tax Return.
- a Scheme Administrator's Declaration.
- an Event Report.
- notification of Winding-up a Registered Pension Scheme.
- notification of Termination of a Scheme Administrator's Appointment.

The SA970 – Self Assessment Return for Pension Schemes – will continue to be issued on paper. It will not be mandatory to file any other form or Return not listed above electronically.

With less than 3 months to go before electronic filing becomes mandatory, we are urging Scheme Administrators and practitioners to register to use the online service. Guidance on how to do this and how to use the system can be found at www.hmrc.gov.uk/pensionschemes/online-user-guide.pdf. Please allow up to 7 working days to register as a Scheme Administrator or a practitioner as some of the information will be sent by post in order to verify the person's identity. Once they receive their ID, they can send information to HMRC using their own software, or the free software HMRC provides.

From 16 October, if the information listed above is not filed through the online system, it will be returned to the sender and deemed as not received by HMRC. Failure to file or late filing may result in a penalty.

The full guide to all aspects of the tax rules for registered pension schemes is contained in the Registered Pension Schemes Manual at www.hmrc.gov.uk/manuals/rpsmmanual

Further information on pension schemes can be obtained by contacting the Pension Schemes Helpline on **0115 974 1600**.

Further information on the online services offered by HMRC is available from the Online Services Helpline on **0845 6055 999**.

Working Together Issue 28

We announced in issue 25 that that was the last edition to be produced in paper form. We know that many of you were disappointed by this decision. Many of you suggested that HMRC should provide an email alert service to announce when new editions of Working Together were posted.

Unfortunately we are unable to offer this service. We do post an announcement on the "What's New" page of the HMRC site and on the "What's New" section of the Working Together pages when a new edition is posted. You can subscribe to an RSS feed; this enables you to find out about recent changes to our "What's New" information and our guidance manuals without having to keep going to the website to find new information.

To find out more, go to: www.hmrc.gov.uk/rss/rss.htm

Improving Communication with Tax Agents

The Tax Agents & Advisers Team, which includes Working Together, is working closely with Communications and Marketing in HMRC & representatives from the professional bodies to improve communications with tax agents.

HMRC recognises that tax agents are crucial to the effective operation of the tax system, representing millions of business and individual customers. HMRC wants to show that they are listening to agents by

- making information and news easier to find
- keeping agents updated on what we are doing and what we are not yet doing – and why
- providing expert guidance for agents
- responding to agents' areas of concern.

The first piece of work that will be visible to agents will be the Agent Update.

The Agent Update E-newsletter

We plan to publish the first edition of the Agent Update at the end of August.

The Agent Update is a summary of recently-published information on the HMRC website, which

- aims to bring together in one place information that is relevant to tax agents
- makes it easier for agent to locate information
- draws information from all parts of HMRC
- has been compiled in collaboration with Business Units across HMRC.

We will publish it bi-monthly on our Website to

- alert agents to recent HMRC information
- direct agents via web links to the appropriate pages on the HMRC website
- provide the facility for agents to feedback their views/comments; and will be
- distributed to professional bodies
- available in PDF & html format.

It will not

- replace Working Together or other published information
- aim to include every piece of information relating to agents

Working Together will keep you informed of progress.

Agent Priority Line

In order to free up capacity in our Bradford and Sunderland Contact Centres, we have transferred calls for Central Yorkshire, Lincoln, Nottingham and Derby and South Yorkshire to our Contact Centre in Peterlee.

The 0845 numbers for these offices will be unchanged.

However the Agent Priority Line has changed to

0191 541 8010.

Following feedback received from agents, Agent Priority Lines were launched in 2002-03 to help agents who were having difficulty contacting us on the public 0845 numbers. A list of Agent Priority Lines and the Contact Centre 0845 is on the Working Together pages of the HMRC website at www.hmrc.gov.uk/workingtogether/priority-lines-list.htm

You may already be aware that our busiest times for calls are on Mondays and on the days that follow a Bank Holiday. It would be helpful if you could try to avoid contacting us at these times. Please only use these special numbers if you have an urgent issue and are unable to get through on the usual 0845 lines. The numbers are for agents' use **only**. Please do not pass these numbers to your clients

Taxpayer Amendment to Tax Return

We have been asked to clarify the procedure for a taxpayer to amend their Tax Return.

A taxpayer has the right to amend a Return within 12 months of the filing date (but this right is suspended if the Return is under enquiry).

The taxpayer amendment may be in the form of a letter, an amended Return form, an extra supplementary page or an amended supplementary page. HMRC will normally accept an amendment to a Return or self-assessment under Section 9(4)(b) Taxes Management Act 1970 whether notified by the taxpayer or by an agent authorised to act on their behalf, but it **must** be supplied in writing.

As Contact Centres use electronic voice recording equipment, a limited amount of types of amendments can be made by telephone. You should check that the Contact Centre can deal with the type of amendment you want to make, with the adviser.

For further information, please refer to the Self Assessment Manual:

www.hmrc.gov.uk/manuals/sam/samfe/samrrtn.htm

Large Processing Office Forum

The Large Processing Office (LPO) deals with PAYE and SA processing work in our largest offices

Bradford
Leicester
Cardiff
Lothians
Centre 1
North East Metropolitan
Chapel Wharf
Sefton
East Hants & Wight
Wrexham

The LPO Forum enables agents who deal with these offices to consult with HMRC on issues of mutual interest including

- the experience of customers and their agents who deal with these offices, and how to improve this
- the operation of PAYE and SA processes within these offices, and how to make this more effective
- the performance of these offices as a group and individually
- issues generic to the operation of PAYE and SA within HMRC local offices.

You can take part by using the email window facility. For further information go to:

www.hmrc.gov.uk/workingtogether/news/lpo.htm

We are unable to deal with matters relating to a specific client via the LPO Forum email window facility.

New Online Service for Nil Payment Notifications for PAYE and Company Tax

Since 10 July 2007 a new service will enable employers and companies to provide nil payment notifications over the Internet.

A nil payment can now be notified to HMRC by the employer or company by entering their Accounts Office reference number and payment period, or corporation tax payment reference, in the dedicated PAYE or Corporation Tax page on the HMRC website at:

www.hmrc.gov.uk/howtopay/payee_nil.htm

www.hmrc.gov.uk/howtopay/corporation_tax_nil.htm

These changes will improve the service we provide to customers by removing the need to complete and post a nil payslip to HMRC. It will help customers meet their obligations to HMRC whilst reducing the demand for payslip booklets and envelopes.

The new service is the most convenient and cost effective way to advise HMRC that no payment is due.

Proposal - Structured Email Form Facility for Agents to Send Client Details to Register as a New Employer

Background

In March 2006, HMRC introduced a facility on its website for new employers or their agent to send their details to the Employers Helpline to register as a new employer by email. This facility has proved very popular, particularly with agents who are increasingly switching to this communications channel rather than registering new employers by telephone.

HMRC has explored the viability of providing agents with a means of registering a number of separate new employer details in one email transaction, but for technical and practical reasons regrettably this has not proved possible. However, we recognise that current arrangements mean that agents are required to enter their own name and address details for each new employer notified and that this adds to the time taken for each notification.

Proposal

HMRC proposes that it will make available to agents a facility for them to register their own name, address and other contact details with the Employer Helpline. Agents

would receive from the Helpline, a unique agent identity code for them to quote on each new employer registration transaction.

HMRC envisages that once an agent registers their practise name and contact details, they will receive a code number. For security reasons this will be sent out by post. It has no relation to any other agent code which an agent has received from HMRC. Agents would then enter the code number on each Structured Email Form (SEF) when they register a client as an employer. The Helpline would use the code to populate the employer record with the agent's contact details. This will save agents from having to enter their details on each SEF each time they register a client as a new employer. Additionally the facility would enable agents to change their details or to de-register.

Agent Views

Before going any further with this proposal, we would be interested in your views on you would welcome and use the facility to register and maintain your practise details with the Employer Helpline. Comments may be fed back to the HMRC Working Together contact shown below.

editorial

Working Together is a partnership between HM Revenue & Customs (HMRC) and CIOT, ICAEW, ACCA, ICAS, ATT and AAT.

Letters on any article appearing in this publication should be sent to the editor, Greig Rattray, Working Together Team, 5S South West Wing, Bush House, London WC2B 4RD or email Greig.Rattray@hmrc.gsi.gov.uk or your professional body.

Back issues of these can be downloaded from our featured area on the HMRC website:
www.hmrc.gov.uk/working_together/publications/index.htm

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contact details

One of the key objectives of Working Together is to improve two-way communication between HMRC and tax advisers. If you have any comments please contact the HMRC Working Together Team, or your Professional Representative (contact details are below). If you are contacting your professional body, please make clear that your comment is about Working Together) or via your local Working Together Group.

HMRC	Greig Rattray	Greig.Rattray@hmrc.gsi.gov.uk
CIOT	Richard Mannion	bmarsden@ciot.org.uk
ICAEW	Richard Shooter	tdtf@icaew.co.uk
ACCA	Peter Jennings	wt@accaglobal.com

ICAS	Derek Allen	tax@icas.org.uk
ATT	John Kimmer	WT@att.org.uk
AAT	Brian Palmer	WT@aat.org.uk

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