

Working Together

Learning Together

Gain practical experience of the new compliance checks and penalties at one of our free training events

Next week (1 October) sees the first of 40 free Learning Together training events focusing on new compliance checks (also known as enquiries, visits, inspections) and penalties. The events will bring agents and HMRC compliance officers together to develop a shared understanding of the changes.

The first set of events will visit 20 locations around the UK during October and November. The London and Manchester events are fully booked but most other locations still have places available.

If you are unable to attend one of the autumn events we are planning a further 20 events in February and March. A full list of dates and locations is available on the Learning Together web pages.

[Visit the Learning Together web pages for event details.htm](#)

The learning objectives for the events are to:

- gain an understanding of how compliance checks are opened and carried out
- learn how penalties are calculated, including the extent to which customer behaviour influences the outcome
- identify situations where nil penalties and suspended penalties apply

- work through sample penalty calculations with HMRC compliance officers, and
- discuss compliance changes with other agents and our officers to develop a shared understanding of the process.

The content of the three-hour events are based around an interactive DVD case study and technical presentations. The learning material will focus on the new compliance checks, from case selection through to application of penalties. Attendees will be given a package of essential information to take away with them, so they can share what they have learned with colleagues.

All practising tax agents, accountants, bookkeepers and payroll professionals are welcome to attend.

Learning Together is supported by the six WT professional bodies (ICAEW, ICAS, ACCA, CIOT, IPP, AAT, ATT) and IPP but attendance is not limited to members of these bodies.

Reserve your place now

All events start with registration and a buffet lunch from 12.30 pm. The learning content will start at 1.30 pm and the events will end by 5.00 pm at the latest.

[Visit the Learning Together web pages for further event details.](#)

You can submit an online booking request from the web pages or call our telephone booking hotline on **020 7438 6655**.

1 Local Working together

WT Model Update and an early success for the issues resolution process

2 National Working together

CT Centralisation, IT Fraud and How to pay Self Assessment

3 Updates from HMRC

Three major VAT changes and the Single Farm Payment

1 Local Working Together

Local Working Together (WT) is a forum for HMRC officers and tax practitioners to meet locally to discuss topics of mutual interest and raise issues. If you want to get involved or find out about a local group near you, check our WT local directory.

[Find further details in the Working Together local directory.](#)

An update on the new Working Together model

We have already reported significant progress in Working Together Bulletin (WTB) 36 with the first version of the new WT pack in word document form being published alongside an interim version of the Issue Template for local groups to use immediately.

Since then there have been at least 16 local group meetings and receiving the referrals on the new template has been very useful to us. We expected that these early referrals would throw up some questions to help us refine the process, and they have indeed done that. The new process has however also already made a positive difference to real issue resolution, and you will see an example of this in the article on the verification processes around outbound telephone calls to agents.

We have continued working hard over the summer to ensure the new model is launched as planned later this autumn. The Working Together Steering Group (WTSG) and the professional bodies have been working on building their local agent networks, and on how they will interact with the new model via a structure of sub-groups. Within HMRC, we have developed workshops for our local HMRC leads and co-ordinators to ensure they are ready to support the new model. These are happening late September and early October. Work is continuing on developing the communications tools and processes to support the new issue resolution process.

We are confident that sufficient progress in these areas will be made to start formally operating the new model later in the autumn. Our plan is to announce this in a special edition of the WTB, and at the same time report in more

detail on progress towards providing those tools and processes that are not ready at that point.

Early success for the new issue resolution process

The main purpose of the new process is to enable local groups to make referrals that show the real nature, impact and scope of problems. With these, the national team can make a strong case for HMRC to address significant issues.

We are pleased to be able to report that recent referrals on the new template have already enabled progress on real issues as well as helping us improve the process further.

From the recent templates received from around the country we have found that many of you are unhappy with the process we have for outbound telephone calls HMRC make to agents.

You queried why you have to answer security questions when HMRC contact you. You were frustrated when we ring you and leave a message that does not give adequate information to be able to ring you back and pass the security questions.

Martyn Warren, a steering group member who sits on the Cardiff local group, echoes a similar issue from his local agents - 'why don't HMRC tell us which of my clients they want to discuss when they leave a message?' Martyn told us how his group's discussions concluded that the problem was sufficiently serious for it to be referred as an issue on the new template. He added 'passing ones concerns to someone who has access to their local Working Together representative can have the problem elevated to a national level and then hopefully resolved'.

As a result of these referrals we have worked with our colleagues in customer contact and have made changes to the verification process for outbound calls. When you are called back by a contact centre, all that is now required is that when you confirm your name, or that of your firm, it matches the name on the 64-8.

This system cannot however apply when it is our Debt Management and Banking (DMB) colleagues who call you. Our DMB advisers make outbound calls via an automated dialler which means that they have no prior knowledge of which number has been dialled until contact is made. So when you answer the phone the adviser needs to establish for security reasons whether you are the taxpayer or agent etc.

We thought it would be helpful to explain to you the process our customer contact officers

“an early success for the new issue resolution process”

must follow when ringing agents.

If you are not personally available the officer will try to arrange a time when a call back will be convenient. If a call back is not possible the officer will leave their name and a telephone number to enable you to ring them back.

It is important to note that the officer will not be able to provide a reason for their call when leaving their name and number. This is due to our strict confidentiality rules that mean they can only discuss specific details with the approved agent.

If you find that you are still encountering problems with the outbound telephone questions or you are unhappy with how your call is being handled you can ask to have the call escalated. You can do this by asking to speak with the officer's team leader.

All our calls are recorded and we are happy to review calls to resolve difficulties.

2 National Working Together

The HMRC National Working Together team coordinates the partnership with key agent representatives and is the central point for issues submitted by the local groups which are of national significance. The team meets on a quarterly basis with the Working Together Steering Group.

[View the minutes of these meetings.](#)

Corporation Tax return processing work – impact of centralisation

In November 2008 HMRC began a programme of significant reorganisation to centralise most of our Corporation Tax (CT) return processing work into fewer locations.

This large scale movement of work, and the associated re-training of staff, has led to delays in some areas, particularly our London offices. Professional members of the WTSG were concerned by the number of reports they were receiving from their members and asked for a comment and update from HMRC.

We apologise for the initial impact that centralisation has had on agents and their clients but the situation is now improving and resources are being diverted to help manage the workload during the coming months.

Returns

Priority will be given to returns for accounting periods where there is a possibility of a late-filing penalty being issued.

Repayments

We are also giving urgent attention to all returns where it is shown on page one or in a covering note that a repayment is due.

To help us identify these please write the word '**REPAYMENT**' in red on the front page of form CT600. Repayments will also reach you more quickly if the correct BACS details are provided.

Telephone calls

Calls in relation to CT are not currently handled by our contact centres but we are reviewing our call handling to see what improvements we can make to our telephone service. Currently our CT staff balance answering the phone with processing returns and dealing with post. As a result, there will be some occasions when the volume of calls means we are unable to answer them all and there have been times when customers in some areas have had difficulty getting through.

It would really help us if, once you have sent in post or returns, you only telephone us if the matter is urgent. This will allow us to concentrate as much of our resources as possible on dealing with your returns and post.

For Self Assessment and PAYE enquiries, agents should continue to use the Agents Dedicated Lines. CT staff are unable to help with these enquiries.

[Visit the 'contacting agents' page of the HMRC website.](#)

Finally, we'd ask you to please bear with us as we complete the centralisation. The changes we are making will ultimately deliver a better, more consistent service for all of our CT customers.

IT related fraud

On 6 August, HMRC and the main tax agent representative bodies issued guidance in response to recent fraudulent activity being perpetrated via the internet. HMRC are also updating the main online security sections - including the homepage and agents pages - with the key messages to ensure that the guidance has prominent coverage.

[View guidance on prevention of IT related tax fraud.](#)

Following high level discussions at the end of June, agent representatives on the WT e-group

started to receive reports from members that spurious tax returns for some clients had been submitted electronically, and repayments had been issued. In all cases, neither the agent nor the client had submitted the return.

The matter was tabled for a discussion at a meeting of the e-sub group on 28 July. HMRC were able to explain that they had been working with affected agents and the police to establish the nature of the threat. An open and thorough discussion ensued regarding the known characteristics of the frauds that had been perpetrated, and it was clear to the professional members of the WT e-group that in virtually all cases an agent's details had been hi-jacked and misused. That is not to say that individual unrepresented taxpayers' details have not been misused; however, it is clearly more 'cost effective' for a fraudster to be able to submit 'repayment' tax returns for a large number of taxpayers using the valid credentials of an agent than preparing single fraudulent claims for one individual.

Once fraudsters have an agent's User ID and password, they can access client records through the Government Gateway and complete fictitious tax returns for any or all of the clients on the agent's list. The bank account to which the repayment is to be sent will, of course, be those of the fraudster. Amendments can also be made to genuine returns that have been submitted, to create a repayment situation; repayments can then be requested using the Structured Action Requests Service (SARS) and directed to the bank account of the fraudster's choice.

The key point that emerged from the meeting was that agents' security had somehow been compromised, either through inappropriate disclosure of their credentials or the unwitting download of malicious software that captures these details and passes them to the fraudster. The log in details and passwords provide access to the entire registered client base, so it is vitally important that these credentials are protected in the same way as access to other IT systems and paper records are protected. The need to refresh guidance for agents was obvious, and WT set about this immediately after the meeting. Considering that the guidance needed approval by both HMRC and all six professional bodies represented by WT, to produce this in less than ten days was quite a feat.

As the guidance says, 'Such frauds can lead to financial losses for agents, their clients or HMRC, as well as affecting the client/agent

relationship'. Much time will be spent by an agent managing irate or confused clients, explaining the position to them and spending time trying to restore their confidence in the services provided by their professional agent and those of HMRC. In addition, the agent will need to liaise with HMRC to delete the fraudulent data from the Return. If agents believe that their IT system has been compromised they need to contact HMRC via the Online Services Helpdesk immediately. They will be advised to ensure their anti-virus, anti-spy and firewall software is fully up to date and to carry out a full security scan to ensure their computer is clear of malware. Once satisfied that confidential data/passwords etc are safe they will be asked to change passwords for all Government transactions. HMRC will not automatically de-register agents from the Government Gateway at this stage as this would require the subsequent reinstating of each client and the associated time cost.

The inconvenience to the agent cannot be over-emphasised - so it is in your own interests to do all you can to ensure that you are not affected by this fraud.

The professional bodies are seeking confirmation from HMRC that where a tax agent has taken all reasonable steps to protect their credentials so that they cannot be used for fraudulent purposes, HMRC will not seek to recover the fraudulent repayment from the taxpayer or agent. We are also continuing discussions on behalf of colleagues to see what steps can be taken to protect agents and their clients. We will let you know what further steps can be taken, but in the meantime please let us know via your local WT groups whether you are seeing any further examples of online fraud.

How to pay Self Assessment

It has been quite some time since we last published guidance in Working Together on 'How to make payments to HMRC'. Below is a brief summary of the Self Assessment payment options available which you may find helpful.

[Visit our website to find comprehensive information on Paying HMRC](#)

[How to pay Self Assessment.](#)

[Making a Self Assessment payment online](#)

We recommend that you encourage your clients to make payment using one of our many online methods. We accept payment by:

“three major changes to VAT”

- Direct Debit - your client must be registered for Self Assessment Online
- internet or telephone banking - your client can use their bank/building society.
- debit or credit card over the Internet **BillPay** - your client will need to insert the tax reference number and a debit or credit card number issued by a UK bank (excluding American Express or Diners Club cards). Paying by credit card means a non-refundable transaction fee of 1.25 per cent will be added to the charge. Any charge of less than one pence will be rounded up to a penny
- Bank Giro - if your client's bank or building society offers the Bank Giro service they can make a payment at their own bank branch by cheque or cash. We treat payments made by Bank Giro as an electronic/online payment
- Post Office - your client can make a payment at the Post Office by cheque, cash or debit card without charge. HMRC treats any payment made at the Post Office as electronic/online payment, and
- Budget Payment Plan - this offers a way to pay your Self Assessment tax by making voluntary regular payments towards your future tax bill. It's available to customers whose payments are up to date and who pay by Direct Debit.

Making payment by post

If your clients wish to post a payment by cheque they can send it with their printed personalised payslip in the envelope we provide. That ensures the cheque payment can be processed and credited to your client account automatically without any manual intervention and delay. The printed payslip is part of the Self Assessment Statement and is accepted by banks and the Post Office. The Account office address is:

HM Revenue & Customs Accounts Office
BRADFORD
BD98 1YY

For cases where a payslip is not available a pro-forma payment slip - SA361 will be available on our website twice a year to reflect Self Assessment payment dates.

Business Payment Support Service

If your client is worried about being able to meet tax, National Insurance, VAT or other payments owed to HMRC or anticipate that payments

coming due will cause them problems, ask them to call our Business Payment Support line - Telephone **0845 302 1435**, (Monday to Friday 8.00 am to 8.00 pm, Saturday and Sunday 8.00 am to 4.00 pm).

Further advice is available via our Business Payment Support Service Changes to HMRC bank accounts

HMRC bank account details changed from 6 April 2009 and for industry specific HMRC bank accounts from 3 September 2009. HMRC is now using two banks - Citi for Internet and telephone banking payments and Royal Bank of Scotland Group for Bank Giro credits.

[Visit our website for further information on paying HMRC.](#)

Why not bookmark the links given on this page so you visit them in future.

3 Updates from HMRC

October filing deadline

Agents are reminded that the statutory filing date for 2009 paper returns is 31 October for returns issued at the normal time. Any paper returns received after that date will be late.

However to gain an extra three months to file the returns all you need to do is file on line.

There are many additional benefits to online filing and our website will help you understand what is required and how you go about it.

[Visit our website for more information about online filing](#)

Three major changes to VAT

2010 will see three major changes to VAT - from January 2010, the resumption of the 17.5 per cent standard rate of VAT, the VAT cross-border changes, and from 1 April compulsory online filing of VAT returns and electronic payment. Some of your clients will be affected by all three changes; others by one only.

We will be writing to all your VAT clients about these changes later on this year, so you may receive queries from some of your clients about the changes. The three changes are set out below for your information.

Change one: Return of standard VAT rate to 17.5 per cent on 1 January 2010

“standard rate of VAT reverts to 17.5 per cent”

As you will know, in November 2008 the Chancellor announced a temporary reduction in the standard rate of VAT to 15 per cent between 1 December 2008 and 31 December 2009. This time period is shortly coming to an end. From 1 January 2010, the standard rate of VAT reverts to 17.5 per cent for:

- supplies of goods and services made on or after 1 January 2010
- imports on or after 1 January 2010, and
- acquisitions of goods from other Member States on or after 1 January 2010.

Other rates of VAT are not affected.

We want to encourage and assist all businesses as they make the modifications necessary to deal with the change in the standard rate. So, if your clients discover that they have made material mistakes either yourself or your client can correct them through the normal error correction process.

“a supplementary charge to VAT of 2.5 per cent”

We will be operating a 'light touch' in terms of errors made in the first VAT return after the change where the error relates to a change of rate issue. What this means is that we will not target change of rate errors that are unlikely to lead to any material net revenue loss. And if we find errors which relate to a change of rate issue we will not seek an adjustment unless we have reason to suppose that there is an overall revenue loss. In situations where we do need to adjust (and issue an assessment) we will take into account the difficulties the business has faced in adjusting to the change in considering whether penalties apply.

To support the rate change, VAT anti-forestalling (anti-avoidance) legislation was introduced by the government as part of the 2009 Finance Act. The legislation is designed to restrict the extent to which a forestalling benefit can be obtained by the 15 per cent rate of VAT continuing to apply to certain supplies of goods or services provided on or after 1 January 2010 when the standard rate returns to 17.5 per cent.

Whilst we don't expect the legislation to affect the vast majority of your clients, it is important that you make them aware of the supplementary charge to VAT of 2.5 per cent for certain transactions that span the date of the VAT rate change.

For example, where a VAT invoice is issued and/or prepayment received before 1 January 2010 (creating an actual tax point) but the goods or services are to be provided on or after that date, where applicable, VAT of 15 per cent is due on the date of issue of the VAT invoice or receipt of payment but a supplementary charge of 2.5 per cent will become due on 1 January 2010.

But please note the charge will only apply where your client cannot recover VAT in full on the supply and when certain defined conditions are met.

Please take time to read the further guidance if you haven't already done so

Change two: VAT cross-border changes

Also from 1 January 2010, there will be major changes to the cross-border VAT rules applying to goods and services for businesses who:

- supply services to or receive services from overseas businesses
- supply goods to other European Union (EU) countries, and
- reclaim VAT incurred in another EU country.

These changes affect where, how and when VAT is accounted for, completion of European Community Sales Lists (ESL) for goods and services, and the method of reclaiming VAT incurred in another EU country.

There is a dedicated section of the HMRC website which gives more detailed information on these changes and who will be affected.

Overview of cross-border VAT changes for 2010.

The following will provide you a quick overview.

Accounting for VAT – supply of services and changes to 'time of supply' rules

From 1 January 2010, the new rules will determine where and when supplies of services are subject to VAT. The new general rule for the place of supply of services will tax Business to Business supplies of services at the place where the customer is established and no longer at the place where the supplier is established, although there will still be some exceptions. There will be no change to the general rule for the place of supply for Business to Consumer supplies of services.

The time of supply (or tax point) rules are also

“major changes to the cross-border VAT rules”

changing for supplies subject to a reverse charge under the new general rule. For single supplies of services, the tax point will occur when the service is completed or when payment is made, whichever is the earlier. In the case of continuous supplies, it will be the end of each periodic billing or payment period, or when payment is made where this occurs before the end of the period. For continuous supplies without billing or payment periods it will be 31 December unless a payment is made earlier.

New rules for completion of EC Sales Lists

An EC Sales List (ESL) is a declaration that lists supplies of goods made by a UK VAT registered trader to a VAT registered customer in another EU country.

From 1 January 2010, they will also be required for intra-EC taxable supplies of services which are covered by the general rule and are subject to reverse charge arrangements in the customer's Member State.

The ESL reporting period for goods will be a calendar month for supplies over a specified threshold, but supplies of goods below the threshold and supplies of services will still be reported quarterly. There will be new timeframes for submitting all ESLs to HMRC.

New procedure for re-claiming VAT incurred in another EU country

From 1 January 2010, the cross-border refund procedure changes affecting UK businesses wishing to reclaim VAT incurred in other EU Member States. Any UK VAT registered business wishing to make such a claim must file its claim online to HMRC, who will forward it immediately to the Member State concerned. To do this, the UK business must be enrolled for the new VAT EU refunds online service, either at the Government Gateway or on the HMRC website.

What your clients need to do now

Businesses need to consider now whether they will be affected by the changes and what changes to their accounting systems will be required to implement these new rules from 1 January 2010 to account for VAT under the reverse charge; and/or to capture the information needed to submit ESL's. They should also consider obtaining the VAT registration numbers of regular business customers in other EU countries as these will be needed for the ESL's.

Change three: Online filing of VAT returns and paying electronically

The third change we told you about in the July edition of Working Together Bulletin. In addition to this we would now like to provide you with some further information on electronic payment and the facilities which will be offered by the improvements to the online service.

July edition of the Working Together Bulletin Paying electronically

You will need to discuss with your VAT clients the best way for them to pay electronically. In doing so, both you and your client will need to be aware of the various ways to pay electronically. The current acceptable methods are:

- Direct Debit
- internet banking
- telephone banking
- debit or credit card over the internet using Billpay
- BACS Direct Credit
- CHAPS, and
- Bank Giro credit transfer (pay by cash or cheque at a bank or building society that has this facility, but not over the Post Office counter).

We would prefer that VAT customers make payment using Direct Debit, because of its simplicity (for both the customer and for us) it gives customers longer to pay; but the choice is up to them. Anyone who wants to pay by Bank Giro credit transfer will need to arrange for a booklet of paying-in slips, pre-printed with the appropriate VAT registration number.

How to order paying-in slips by email or by telephone

Some electronic payment methods give the customer longer to pay (Direct Debit gives the longest).

Find more information about paying electronically

Doing it online for your clients

The improvements to the VAT Online service will make it easier for you and your clients to file online. For example:

- at present there is a service on the Government Gateway for your client to assign you as an Agent to act on their behalf in order to file returns for them. From late

November 2009 we are extending to the Online Agent Authorisation service (OAA) that already exists for Corporation Tax, PAYE and Self Assessment to include VAT. Under the new service your client will no longer have to enroll directly with the Government Gateway themselves to allocate you as an agent. If you use the OAA service to set up authorisations for your clients, we will send your client a letter containing a unique authorisation code. Your client should give you the code, and in doing so, is confirming that they wish you to act for them. You simply input the code online and you will be fully authorised to file online and for information disclosure by phone and paper. There is no need for a paper 64-8 since the OAA provides authorisation for online, phone and paper channels, and

- we plan to remove the need for agents to be VAT registered them self, before they can file clients' VAT returns online. Our aim is to do this in time for April 2010, but we may succeed in achieving this earlier, in late November. We will keep you posted.

Change of Bank Account for paying VAT to HMRC

The bank account details for paying VAT to HMRC changed from 8 July 2009. Please note the new details if you or your clients are currently making VAT payments to us, or if you plan to do so in the future because of the changes in April 2010.

The HMRC website has been updated with the new bank account details if you or your clients make payments by BACS Direct Credit, Internet or telephone banking, CHAPS or from an overseas account.

How to pay your VAT

Single Farm Payment Scheme

Many agents will be interested to read about the changes to the Single Payment Scheme and the accounting implications. An advisory newsletter was issued by ICAEW and ICAS in July 2008 but other accountancy bodies and non-members of institutes may not be aware of the new guidance.

Due to the changes agreed earlier this year by the EU Agriculture and Fisheries Council, ICAS and ICAEW have withdrawn their guidance on accounting issues arising from the single payment scheme issued in 2005.

As the rules of the Single Payment Scheme have been revised from 2008, claimants now

only need to have the land used to match their entitlements at their disposal on one day - which for the UK, has been set as 15 May - in each scheme year. However, such land must also be eligible for the entire calendar year. The 'ten month' rule which underpinned the guidance given in 2005 has been repealed.

This change raises the question as to when payments under the revised scheme should be recognised by claimants. In this respect, professional judgment should be applied to the specific circumstances whilst adhering to the overarching principle that the timing of recognition depends on having met the eligibility conditions.

Depending on the circumstances this might lead to one of the following accounting treatments.

- The payment being recognised on 15 May as this is the only day that the claimant has to hold the land, and they should be aware of the likely future use of the land and hence its eligibility for the remainder of the calendar year.
- The payment not being recognised until 31 December of the year in question, as the eligibility criteria include the requirement that the land must be eligible for the entire calendar year.

In effect, the eligibility of the land for the whole of the calendar year is the crux of the issue. Claimants do not need to hold the land for the whole of the calendar year, but they remain responsible for making sure that the land is in agriculture and the cross compliance requirements are met for the whole calendar year. This applies (post 1 April 2008) even if the applicant is not in possession of the land for the entire year.

Ultimately, members will need to exercise their professional judgment in this matter and will need to account for any payments received on a consistent basis.

Agent Update

Keep up to date with news for tax agents and advisers by looking out for Agent Update, HMRC's other e-Bulletin, which is published every two months on the HMRC website.

www.hmrc.gov.uk/agents/news.htm

Editorial

Working Together is a partnership between HMRC and CIOT, ICAEW, ACCA, ICAS, ATT & AAT. Comments on any article appearing in this publication are welcomed and should be sent to the editor Kim Nicholas, Agent & Employers Service Improvement Team, 7th Floor, SW North Bush House, The Strand, London, WC2B 4RD or by email kim.nicholas1@hmrc.gsi.gov.uk or to your professional body.

Back issues can be found on the [HMRC website](#). You will also find a round up of news, updates and events for agents and advisors.

Links:

www.hmrc.gov.uk/workingtogether/publications/index.htm

www.hmrc.gov.uk/agents/news.htm

Copyright

This publication is covered by © Crown Copyright. There is no objection to firms copying the publication for their own use. Anyone wishing to republish Working Together or extracts more widely should write to the editor for permission.

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.

| | |
|-------|---|
| HMRC | Abena Amoah abena.amoah@hmrc.gsi.gov.uk |
| CIOT | Anne Wright wt@ciot.org.uk |
| ICAEW | Martyn Warren taxfac@icaew.com |
| ACCA | Peter Jennings peter.jennings@targetlimehouse.co.uk |
| ICAS | Derek Allen tax@icas.org.uk |
| ATT | Jean Jesty wt@att.org.uk |
| AAT | Brian Palmer wt@aat.org.uk |

HMRC is solely responsible for the content of this publication and for the views expressed in it.