

What's new?

Tax

Changes to off-payroll working in the public sector

A new guidance note from the Cabinet Office is available, giving an overview of the likely numbers of contractors affected by the changes, the legislative position and the considerations and actions departments should be taking. Read the full guidance [here](#)

C

Valuation of Benefits-in-Kind

From 6th April, where an employee is able to choose between receiving cash or a benefit-in-kind, the benefit-in-kind will be valued at the higher of the two, for income tax and NICs, except for certain binding agreements. Details [here](#)

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HMRC COS Heading 52 Webinar

HMRC have published a new webinar in respect of COS Heading 52 (Professional Advice or Opinion) which can be found [here](#). If you have any queries with regard to its content or its application to your organisation please contact HMRC via the link provided at the end of the webinar.

E

HMRC's "Making Tax Easier"

Millions of people have already accessed their personal online account to check their Income Tax, view their tax code, see their State Pension forecast and manage their Tax Credits. Why not join them today? Read more [here](#).

Update

We have received a clarifying response from HMRC on the removal of references to the 30 day de minimis limit in COS Heading 26 Vehicle Hire and whether this then brought into scope ad-hoc vehicle hire agreements such as Enterprise etc. The line from HMRC is: 'where repair and maintenance are included within an ad hoc hire agreement, then it is presently not precluded' (from COS Heading 26).

Other news

- Finance Bill 2017 will take place on Monday 20th March. See the written statement [here](#).
- National Minimum Wage and National Living Wage for every age group, including apprentices, will increase from April. See the rates [here](#).
- Scottish Parliament have proposed freezing basic, higher and additional income tax rates, as well as the threshold for the higher rate for 2017-18. See the rates [here](#).

Actions

- Once more, we welcome feedback on this month's Bulletin and if there are any topics that you would like to see covered in the future. Email us [here](#)
- We still welcome hearing from you about what you would like to get out of the Tax Centre of Excellence, please get in touch with your usual contact, [here](#)
- Don't forget to regularly visit our Tax Centre of Excellence [website](#) which contains lots of other useful guidance and documentation.