

We want to hear from you!

It's not too late to complete our short survey on the services we provide and what you would like to see in the future. Click [here](#) to complete - it's only 10 questions long and takes about 5 minutes.

What's new?

T **Cos Heading updates to 14 & 71**
The updated Cos14 now also includes examples of recoverable and non-recoverable computer services, as well as definitions and interpretative notes, whilst Cos71 has had the "staff only" rule exempted. Read the full headings and notes [here](#).

C **Section 299 of ITEPA 2003 guidance**
S299 provides an income tax exemption for allowances paid to crown employees, certified to represent compensation for additional costs of living outside the UK in order to perform duties of employment. Read the full HMRC guidance [here](#).

O **Spotlight on VAT supply splitting**
HMRC have published Spotlight 38 explaining that splitting a supply in order to pay less VAT is considered a tax avoidance scheme. Read the full guidance [here](#)

E **Tax Policy Framework and work plan published by Welsh Government**
The tax framework which outlines Welsh Cabinet's tax principles has been published. Read the full framework [here](#).

Reminders

P11D deadline- The deadline to submit P11D forms online to HMRC is Thursday 6th July.
IR35 reporting- HMT off payroll reporting requirements (sometimes referred to as SPATA) continue for now, but there is ongoing discussion with HMT and we will feed back to you. Monitoring arrangements and controls should now be in place within your organisation to evidence and demonstrate compliance with the new IR35 rules and requirements. HMRC will shortly be starting their compliance work in this area!

Upcoming events

1 day Tax Conference for Scottish public sector bodies

Scottish Government is working with HMRC to organise a tax conference at Dunblane Hydro Hotel on 28th September, costing £50 plus VAT. If interested, please email sgvat@gov.scot for booking details & 24 hour delegate rates.

VAT Forum

This is a great opportunity to engage directly with HMRC and Treasury on VAT related issues & updates at 102 Petty France on 13th July. Anyone who has not already received an invite and would like to attend, please email us [here](#).

Corporation Tax Guide & Partial Exemption Guide

These guides are still being developed, so we will let you know when they are issued.

Don't forget to regularly visit our Tax Centre of Excellence [website](#) which contains lots of other useful guidance and documentation.