

## Spring Budget 2017

On Wednesday 8<sup>th</sup> March, the Chancellor presented his Budget to Parliament, see the key tax implications for the public sector below.

### Tax

#### **Overview of Tax Legislation and Rates.**

Click [here](#) for the policy paper setting out details of every tax policy measure announced at Spring Budget 2017.

### C

#### **Off-Payroll working (section 1.9 of the policy paper)**

Reform of off-payroll rules for the public sector effective from 6 April 2017 (see spotlight on below). Workers expenses now optional when calculating tax due.

### O

#### **Off-Payroll Notifications (Finance Bill 2017 - [Link](#))**

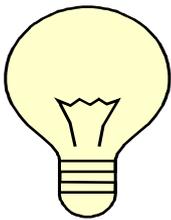
Public sector body non-compliance will lead to tax/NIC liability moving to the public sector body [Link](#) to Explanatory Notes (clause 7, para 32 s61T)

### E

#### **Apprenticeship Levy Penalties**

Error penalties will come into force on 6<sup>th</sup> April 2017 for those who make errors when completing their apprenticeship levy returns.

## SPOTLIGHT ON IR35: Off-payroll working in the public sector update



HMRC has unveiled its new digital employment status tool '**Check my Employment Status**' enabling users to check engagements for tax purposes and whether IR35 legislation is applicable. Provided information is entered accurately, HMRC will stand by the outcome. Read the guidance [here](#).

HMRC has now released supporting guidance for the tool to provide additional clarity/consistency. This covers substitution, office holders, helpers, provision of equipment, and working practices. Read the full guidance [here](#).

The Government Chief People Officer has written to all departments about our responsibility to implement the off-payroll rules as accurately as we can. The latest note gives further guidance from HMRC and some important key considerations around substitution that are pertinent to Civil Service departments. Read the note in full [here](#).

## OneFinance

Register now for the new digital platform for Government Finance. The OneFinance [website](#) enables best practice sharing, instant access to up-to-date information and the Financial Management Reform, whilst supporting the Target Operating Model.

## Actions

- 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.
- Previous Bulletins are now available on the Tax Centre of Excellence website [here](#).