

Tax Centre of
Excellence

Service Catalogue

Service Catalogue

User Services

1. Value Added Tax (VAT)

- Sales VAT & Purchase VAT Recovery
- HMRC Returns
- VAT Assessments
- Assurance Function

2. Employment Related Benefits and Taxable Expenses (PAYE)

- Income Tax & National Insurance
- HMRC Returns
- Compliance & Assurance

3. Guidance & Training

- Provision of Tax Guidance, Training & Forum
- Compliance Tools & Advice

4. HMRC Liaison

- HMRC Technical Queries
- HMRC/HMT Consultation
- Cross Government Tax Representation

5. Other Services

- Off-Payroll
- Corporation Tax
- Stamp Duty Land Tax
- Customs & Duty
- Other Services

1. Value Added Tax (VAT)

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
1.1	Sales VAT & Purchase VAT Recovery				
1.1.1	Advice on input VAT recovery	Y			
1.1.2	Advice on output VAT charge	Y			
1.1.3	Raising of invoices				Y
1.1.4	Advice on overseas sales and purchases (see also 'OTHER' section)	Y			
1.1.5	Advice on acquisitions and disposals including asset transfers from Government Departments to third parties	Y			
1.1.6	Advice on temporary movements (trade fairs, samples and testing)	Y			
1.2	HMRC Mandatory Returns				
1.2.1	Advice and Guidance on VAT returns	Y			
1.2.2	Completion, review and submission of the VAT return				Y
1.2.3	Review of the VAT return			Y	
1.2.4	Advice on partial exemption calculation	Y			
1.2.5	Agree, calculate and submit partial exemption calculation			Y	
1.2.6	Supporting HMRC and Government Department leads during HMRC VAT audits			Y	
1.3	VAT Assessments				

1.3.1	Advice on VAT recovery assessments on contracts	Y			
1.3.2	VAT recovery assessments on contracts		Y (XGD)	Y	
Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
1.3.3	Advice on tax assessments into large programmes of work, new initiatives and grants			Y	
1.3.4	Tax assessments into large programmes of work, new initiatives and grants			Y	
1.4	Assurance Function				
1.4.1	Review / assurance function of VAT recovered on purchases			Y	
1.4.2	Review / assurance function of VAT charged on sales invoices			Y	
1.5	Specialist				
1.5.1	Advice on MOU / International Collaborative Defence Agreements			Y	

2. Employment Related Benefits and Taxable Expenses (PAYE)

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
2.1	Income Tax & National Insurance				
2.1.1	Advice on applying National Insurance and Income Tax to employment related benefits	Y			
2.1.2	Recharges of tax & NIC liabilities within Government Departments			Y	Y
2.1.3	Payment of Tax, Class 1A and Class 1B liabilities to HMRC				Y
2.1.4	Advice on new programmes of work / initiatives including TUPE arrangements	Y			
2.2	HMRC Returns				
2.2.1	Advice on PSA and P11D process and issues	Y			
2.2.2	Collation of contract data for P11Ds (Private User Scheme (PUS) cars & hire cars)				Y
2.2.3	Collation of payroll information for completion of P11ds e.g. advances				Y
2.2.4	Completion of P11ds				Y
2.2.5	Collation of information for the PAYE Settlement agreement (PSA)			Y	Y
2.2.6	Completion and submission of the PSA			Y	Y

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
2.3	Compliance & Assurance				
2.3.1	Perform expense checks including checking expense reports, performing investigations and rectifying non compliance				Y
2.3.2	Operate bespoke compliance / assurance function of expenses and tax compliance			Y	Y
2.3.3	Advice in setting up Shared Services compliance work	Y			
2.3.4	Support in setting up Shared Services compliance and HMRC returns work			Y	
2.3.5	Supporting HMRC and Government Department lead during HMRC PAYE audits Other Schedule E issues			Y	
2.4	Specialist				
2.4.1	Oversee S299 certificate exempting certain overseas allowances			Y	
2.4.2	Negotiate with HMRC on expenses/benefits covered under the Armed Force Covenant			Y	
2.4.3	Provide advice on International Defence Treaties involving exchange personnel			Y	
2.4.4	Provide advice on specific tax legislation relating to the Armed Forces			Y	
2.4.5	Provide advice on taxation of crown servants overseas including the Armed Forces and LECs			Y	

3. Guidance & Training

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
3.1	Provision of Tax Guidance, Training & Forum				
3.1.1	Provision of dedicated cross government webpage for central communications and guidance		Y		
3.1.2	Writing and publishing of Cross Government VAT & Employment Benefit Tax guidance		Y		
3.1.3	Provision of guidance to departments on HMRC updates / changes in legislation impacting government departments		Y		
3.1.4	Applying legislative changes throughout the Department and update tax policies and procedures			Y	
3.1.5	Bespoke Department Guidance to staff on salary and expenses tax and NI rules associated with their Department policy and procedures			Y	
3.1.6	Provision of Tax Training Material		Y		
3.1.7	Tax Training and forums for VAT Liaison Officers (VLO)		Y		
3.1.8	Delivery of Government Department Tax Training			Y	
3.1.9	Responsible for expenses tax guidance			Y	
3.2	Compliance Tools & Advice				
3.2.1	Tools and advice to review VAT compliance including sales VAT and VAT recovery		Y		
3.2.2	Tools and advice to review Employee benefit compliance		Y		
3.2.3	Focus and supplementary compliance guidance on high risk non-compliance for government departments		Y		

4. HMRC Liaison

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
4.1	HMRC Technical Queries				
4.1.1	Advice and support for the completion of HMRC technical templates	Y			
4.1.2	Writing and Submission of Query technical templates to HMRC			Y	
4.1.3	Sharing of HMRC technical issues and responses to provide supporting guidance and the consistent application across Government Departments		Y		
4.2	HMRC / HMT Consultation				
4.2.1	Review of HMRC guidance for feedback to HMRC		Y		
4.2.2	Review of HMT COS headings for feedback to HMT		Y		
4.2.3	Coordinate departmental response to HMT/HMRC consultations		Y		
4.2.4	Monitoring, Advising and Settling Departmental Deferment account with HMRC			Y	
4.2.5	Obtain dispensations for qualifying business expenses and benefits			Y	
4.3	Cross Government Tax Representation				
4.3.1	Formal Government Tax Group Representation on tax issues		Y		

5. Other Services

Ref	Activity	Standard Service Offer		Full Service* Supplementary to 'Standard Service Offer'	Recommended transactional work provided by Shared Services
		Provision to Individual Department	Centrally Co- ordinated Provision		
5.1	Off Payroll				
5.2.1	Advice on Off-payroll identification and process	Y			
5.2.2	Off Payroll guidance		Y		
5.2.3	Off Payroll conduct and evaluate status review process			Y	
5.2	Corporation Tax				
5.2.1	Corporation Tax Advice & Submission	Y			
5.2.2	Corporation Tax Calculation			Y	
5.3	Stamp Duty Land Tax				
5.3.1	Advice on Stamp Duty Land Tax	Y			
5.4	Customs & Duty				
5.4.1	Advice on Customs and Excise Duty including import processing reliefs	Y			
5.4.2	Advice on Assessing VFM decisions on how to import goods after procurement	Y			
5.4.3	Advice on the treatment of goods returning from outside the EU	Y			
5.4.4	Intrastat declaration completion advice	Y			

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		Provision to Individual Department	Centrally Co- ordinated Provision		
5.5	Other Services				
5.5.1	Collation of information for the Construction Industry Scheme returns				Y
5.5.2	Completion of Construction Industry Scheme returns				Y
5.5.3	Completion of Schedule 23 Finance Act 2011 contractual payment information			Y	
5.5.4	Machinery of Government (MoG) tax advice			Y	
5.5.5	Compliance & Assurance on Schedule E issues			Y	
5.5.6	Procurement of Specialist Advice		Y		

I Contact

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