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What has the Tax Centre of Excellence been working on?

In September, we have been working with HMRC on the VAT implications of the Government Property Unit, establishing underlying principles for VAT for COS14 and COS21 (more on this soon), getting ready for the VAT Forum in December and creating upskilling sessions on areas such as the Construction Industry Scheme and Corporation Tax amongst other things.

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Consultation on Making Tax Digital

HMRC have opened an additional consultation window closing on 10th November 2017 which allows you to comment on primary, secondary and tertiary legislations on Income Tax and VAT. Read more [here](#).

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Welsh landfill disposals tax legislation

This new legislation has received Royal Assent as part of the Wales Bill, and replaces Landfill Tax in Wales from April 2018. However, tax rates are still to be decided. Coupled with land transaction tax, these are the first Welsh taxes for almost 800 years. Read more [here](#).

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Draft Finance Bill 2018 clauses published

Draft clauses for Finance Bill 2018 have now been published [here](#). These include removal of foreign service relief for those resident in the UK in the year their employment is terminated but who previously worked abroad. Instead, their termination payment will be taxed in the same way as all those who have never worked abroad.

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SI2017/905

Value Added Tax (refund of Tax to Museums and Galleries) (Amendment) Order has added additional bodies that are entitled to reclaiming VAT incurred which is attributable to provision of free admission to museums/galleries that it operates. Read the full list of eligible bodies [here](#).

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HMRC clarification about OPRAs

Ernst & Young, and Tusker have both contacted HMRC to confirm the interpretation of salary foregone for a car. HMRC confirmed that this amount does not need to include anything that goes toward maintenance and insurance. Therefore, including these would result in overpayment of tax and NI. Read more [here](#)

Other news

- Chancellor Philip Hammond announced Autumn Budget is to be held on 22nd November 2017.
- The Second Finance Bill of 2017 was published on 8th September 2017

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

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](#)