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What has the Tax Centre of Excellence been working on?

We have continued work with HMT and HMRC on COS14 Computer Services - particularly to provide greater clarity on the meaning of 'mainly' outsourced, and COS21 Estates Management services. We have also been working with HMRC on the tax considerations for flexible working and dual workplace. Guidance on these will be published shortly on the Tax Centre of Excellence (TCoE) webpage.

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Tax Global Design Principles

You will have now received the tax global design principles maturity assessment questionnaire which is a tool to gauge whether your department can adopt the global principles. If you have any questions please get in touch [here](#).

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Trade and Customs White Papers Published

The Government has released White Papers on Trade and Customs policies. The new Trade Bill ([here](#)) laid before parliament will be followed by a Customs Bill ([here](#)), allowing the Government to create and amend the Customs, VAT and Excise regimes in line with Brexit outcomes/negotiations. The TCoE MOD Tax Team has considerable experience in Customs & Duty matters and can be contacted [here](#).

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New Report published on the Simplification of VAT

The Office of Tax Simplification has published its first report on the simplification of VAT. It contains several recommendations for simplifying Tax, a priority being the future level and design of the VAT registration threshold. It will be interesting to see what the impact of Brexit will be on this. Read the report [here](#).

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IR35 Compliance

The Government Internal Audit Agency and National Audit Office are now reviewing the implementation of the revised off-payroll rules across Government Departments. Guidance on the rules can be reviewed [here](#). If you would like to discuss emerging common issues or want to share experience/best practice with the TCoE please contact us [here](#).

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Up-skilling & Guidance

Construction Industry Tax Scheme - we have piloted an up-skilling session on the Construction Industry Tax Scheme and would like to offer the opportunity out to you. If you think this would be of interest email us [here](#).

Corporation Tax (CT) - TCoE and HMRC have developed a CT guide specifically for public bodies and are looking for volunteers to test the guide before we publish it on our website - if you are interested please let us know [here](#).

Don't forget to regularly visit our Tax CoE [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](#).