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## COS Heading 21 – Estate Management Services

We have now published a joint TCoE, HMRC and HMT “Agreed principles and examples – COS21 Estate Management Services” document [here](#). HMRC has also updated their GOV.UK COS21 guidance to reflect this.

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## Taxation of Employee Expenses

The government has published a consultation outcome for taxing employee expenses. See the full response [here](#). For example, the Government has removed the requirement for employers to check receipts for expenses paid under the benchmark scale rates system from April 2019.

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## Dual Based/Flexible Working

A paper written in conjunction with HMRC, has been published on our website. The paper has several scenarios together with the associated tax treatment. It also includes links to the relevant HMRC guidance. See [here](#).

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## VAT and Vouchers

A consultation paper has been published stating the intention of Government is to legislate to implement changes in the VAT treatment of vouchers. The aim is to simplify the VAT treatment of vouchers, including the point at which they become subject to VAT. Read more [here](#).

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## Conveyancing Firms and Disbursements

There has been a recent change in the way conveyancing firms treat fees as disbursements for things like property searches – they now need to charge VAT as the service has been deemed to be part and parcel of their own supply of services, and not just an agency arrangement to pay for the searches on someone else’s behalf. Read more [here](#).

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## Early Christmas Gift

We are proud to announce that the Tax Centre of Excellence has just won the ‘Team of the Year’ as part of the Government’s Finance Function Annual Awards. We would like to take this opportunity to thank you all for your support and involvement with the tax Centre of Excellence.

***And last but definitely not least, we wish you all a very Happy Christmas and a wonderful New Year!***

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](#).