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What has the Tax Centre of Excellence been working on?

We are working with HMRC on guidance for the VAT treatment of MOTOs, which will be available next month. The [‘Grants and VAT’](#) guide is now available on our website along with guidance on [Corporation Tax for Non Departmental Public Bodies](#) and a short information paper on [Senior Accounting Officer rules for Public Bodies](#). We have also been working on a redraft of COS14 which is currently with HMRC; more on the timescale for this next month.

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Off Payroll guidance

Updated guidance on off-payroll – [substitutes and helpers](#) has been published on our website and should help when using the HMRC tool to allow for a more accurate engagement status outcome.

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Changes to Special Arrangements for Part – time Office Holders

HMRC is proposing to withdraw these [Special Arrangements](#) from 6th April 2019. This will mean that any taxable T&S payments made to part time Office holders from that date will have to be paid through payroll to account for Tax and NI due. HMRC are in the process of contacting departments about this measure.

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Simplifying PAYE Settlement Agreements

From the start of the 2018-2019 tax year, PSAs will be agreed between the employer and HMRC and will remain in place for subsequent tax years unless any changes or cancellations occur. Employers do not need to renew PSAs annually.

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HMRC latest employer further guide to PAYE and NICs

The [HMRC 2018-2019 further guide to PAYE and NICs](#) explains about detailed processes for current and previous tax years for employers and also standard payments made when, or after, an employee leaves.

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HMRC releases new guidance on ‘Taking Reasonable Care’

This new guidance states that reasonable care means ‘doing everything you can to make sure the tax returns and other documents you send to HMRC are accurate’. The guidance makes clear that penalties will be charged where there are inaccuracies and reasonable care cannot be demonstrated. Please see [here](#) for further guidance.

Membership of a Professional Body/Organisation

For some employees having membership of a professional body is needed as it relates to the job. Where departments meet the cost of such fees/subscriptions there is no tax liability if the professional body is on HMRC’s list of approved professional organisations – sometimes referred to as the HMRC ‘List 3’. The updated list is [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](#).