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What has the Tax Centre of Excellence been working on?

A Memorandum of Terms of Occupation (MOTO) is an agreement between two Crown Bodies which allows costs to be shared when occupying a building. MOTO VAT guidance has now been published on our website and can be found [here](#).

The redraft of COS14 is with HMRC and we are aiming to publish the updated version in July. And we will shortly be adding Construction Industry Tax Scheme guidance/training to the website.

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Customs and Excise Duty Queries

Just a reminder that the MOD Tax team has considerable experience in customs & duty matters and are able to provide advice on the import and export of goods to and from the UK (EU). If you have any customs or duty related questions at this time please forward them to [MOD Hub Tax CoE](#).

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COS VAT Recovery Reminder

COS VAT should normally be claimed within the financial year in which the supply in question has been received - subject to a 3 month adjustment period - the adjustment can be made no later than the June VAT return following the financial year end, please see [here](#). The June VAT return is due to HMRC by 7th August.

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Year End - Reporting Expenses and Benefits in Kind

The deadline for reporting for Tax year end 2018 is 6th July 2018. On your P11Ds you need to report the correct taxable figure. You may have an employee who is in the traditional rules and moves into the new rules mid-year. If so, then you can report it either as two separate BiKs or a combined figure. Please see the April Employer Bulletin [here](#).

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Open Consultation – Reform to Workplace Charging Tax Exemptions

HMRC have released draft guidance on electric car charging ports provided by employers at their premises. The new guidance outlines the costs classified as exempt from employee benefit calculations including the cost of electricity. Both electric and plug-in hybrids are covered by the changes. For further information please see [here](#).

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VAT Forum

TCoE is pleased to announce the return of the VAT forum on 16th July. This is a great opportunity to hear directly from a HMRC/HMT panel on VAT as well as a chance to meet counterparts from across government. If you haven't received an invite yet and are interested in attending, please contact christopher.roberts1@dwpgsi.gov.uk for more information.

Don't forget to regularly visit our Tax CoE [website](#) which contains lots of other useful guidance and documentation. We also have a short questionnaire, allowing you to give your input on how you feel the Tax CoE is doing. And, we welcome feedback on this month's Bulletin and if there are any topics that you would like to see covered in the future.