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## **What has the Tax Centre of Excellence been working on?**

Guidance on how to deal with unintentional overpayments of salary and expanded guidance on the VAT treatment of grants will soon be published on the website.

We have continued our work with HMRC/HMT on the revamp of COS 14 guidance and met with HMRC about National Minimum Wage compliance – more on this next month. Furthermore, we are currently undertaking a review of the content on the TCoE website and would therefore welcome your feedback on how the website is working for you as a customer.

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## **Finance (No.3) Bill – Draft Clauses to be published**

It has been confirmed by Treasury that draft clauses for the Finance (No.3) Bill will be published on Friday 6 July, along with accompanying explanatory notes, tax information and impact notes, responses to consultations and other supporting documents. The Government will introduce Finance (No.3) Bill following the Budget in the autumn (date to be confirmed), and it will ultimately be enacted as Finance Act 2019.

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## **Thriving at Work – How can tax help?**

Following the independent review of ‘Mental Health and Employers’ and the recommendations that resulted: there are a number of tax reliefs available to encourage and support your investment to help create the best conditions for staff to thrive. Please see [here](#) for further information.

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## **Change to Welsh Income Tax**

From 6 April 2019, partial control of income tax is being devolved to Wales. Please read [here](#) for further information.

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## **Intrastat General Guide Update**

This new update cancels and replaces Notice 60 (December 2017). The notice has been updated as of the 5<sup>th</sup> June 2018. Update: No action is required on genuine errors relating to commodity code, value, country from/to or goods declared in an incorrect period unless the value of an error on a single data line exceeds £10,000. Please see [here](#) for more information.

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## **Tax CoE Guidance and Training - Webinars**

We have now published 2 upskilling presentations on the TCoE website: Corporation Tax and Construction Industry Tax Scheme. Please note that some web browsers do not automatically run the presentations when opened but Google Chrome or Firefox do. The presentations can be found [here](#).

*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.*

*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.*