

Virtual Communications Group
Digital Services Update
January 2021

Making Tax Digital (MTD)

- There are over 1.4m businesses signed up to MTD as of 4 January and over 7 million VAT returns have been successfully submitted through the service. Overall, an estimated 89.0% of all businesses mandated to join from April 2019 are now signed up to the MTD service.
- Making Tax Digital for Corporation Tax consultation period has commenced and a series of engagement events to support this are now underway with a further series of events taking place throughout January and February. To support small businesses responding to the consultation, an online simplified version of the consultation has now been published on GOV.UK. The streamlined consultation, and the original full version, can be accessed [here](#).
- On 15 December, HMRC published the latest draft of the MTD for ITSA regulations and confirmed the proposed scope of ITSA mandation from 2023. HMRC also published the minimum standards all ITSA products need to meet to be granted production credentials.

Trust Registration Service (TRS)

Claiming a trust

Following a number of queries around the claim a trust process we would like to clarify when the claim a trust process needs to be completed:

- if an agent registered the trust and the trustees want the agent to view or make changes to the trust's details, the 'claim' a trust process must be completed by the trustee. This will allow the trustee to authorise the agent via the online process.
- if the trustees (including corporate trustees) registered the trust and then want an agent to view or change the trust details, they will have to authorise their agent to do so. The trustees do not need to 'claim' the trust, but they will still need to answer some questions about the trust and the people associated with it for security purposes as part of the agent authorisation process.
- if the trustees (including corporate trustees) registered the trust, they don't need to go through the claim a trust process but will need to answer some questions about the trust and the people associated with it for security purposes to view or make changes to the trust details.
- If an agent registered the trust and they have been authorised by the trustees via the online process, the agent does not need to answer any questions about the trust and the people associated with it as that has been completed by the trustee(s) during the

authorisation process. The agent can view and make changes to the trust information with that authority in place.

If clients are experiencing difficulties or struggling to carry out necessary steps in relation to the claim a trust process, please direct them to [our guidance on GOV.UK](#) which details how to complete the necessary steps to claim the trust.

TRS extension

We are currently in the development phase of extending TRS to include functionality to register non-taxable trusts.

To help HMRC in developing this aspect of the service, we are looking to speak to people who have set up a trust or are a trustee for a trust that is non-taxable. Do you or anyone you know have a trust that falls into this category? We would also like to hear from you if you are an agent who will be registering a trust that is non-taxable, on behalf of a client. If you are interested in participating in user research, now or in the future, please contact: service_team17.digital_ddcn@digital.hmrc.gov.uk.

Cyber aware campaign

Cyber risk affects everyone who uses online devices. And Covid-19 has seen more people spending more time online, and more businesses transition from the physical to the digital world.

The National Cyber Security Centre (NCSC) launched a Cyber Aware campaign on 4 December 2020. The national advertising campaign aims to help individuals and businesses to protect themselves online. The second phase of the campaign, which is due to launch at the end of February 2021, will target sole traders and microbusinesses (those with between one and nine employees) in the UK.

The campaign is being delivered by the NCSC in partnership with the Cabinet Office, Department for Culture Media and Sport and the Home Office.

At the heart of the cyber aware campaign are six practical steps developed by NCSC experts, which will help to protect you from the majority of common cyber-attacks. These are:

1. Use a strong and separate password for your email and your business-critical accounts
2. Create strong passwords using three random words
3. Save your passwords in your browser
4. Turn on two-factor authentication
5. Update your devices, including business devices
6. Back up your data, including important business data and key contacts.

For more information, please visit cyberaware.gov.uk.