



HM Revenue & Customs

Trusts & Estates Agents Advisory Group TEAAG - Meeting summary

11 September 2024 – 10:30 to 12:30

Chair	HMRC – Senior Operational Lead for IHT & Trusts & Specialist Taxes
Summary notes	HMRC

Topic	Summary
Welcome & Action Points	<p>HMRC welcomed everyone to the meeting and provided updates on the outstanding action points.</p> <p>For info: TRS Helpcards are now live at TRSM91000. These cover a wide range of subjects where we know Trustees need assistance. The suite now includes things such as: closing a trust, updating a trust from non-taxpaying to taxpaying and obtaining proof of registration etc.</p> <p>Revised IHT100 forms and guidance have been publicised in the Trusts and Estates Autumn newsletter and updated on GOV.UK.</p>
General policy updates	<p>An updated technical note on the non-dom reforms announced under final Budget of previous government was published in March this year. That included a high-level outline of the new Government's intentions for IHT. HMRC expect that the final policy design will be announced at Budget for legislation in the upcoming Finance Bill.</p> <p>Please send any comments to personaltaxinternational@hmrc.gov.uk</p> <p>Direct Payment Scheme has now been extending to investment providers. Under the extended process, PRs can use the revised IHT423 form to ask brokers, investment management firms and pension or life insurance providers to sell shares or assets and release funds from the deceased's investment accounts to pay directly to HMRC.</p> <p>Participation in the Direct Payment Scheme is voluntary; many, but not all, investment providers may wish to participate. PRs should verify participation with the investment firm that held the deceased's funds.</p> <p>The revised IHT423 form and guidance have now been published on GOV.UK.</p>

<p>Inheritance Tax - Performance, call classification and change update</p>	<p>HMRC provided a key summary of the IHT position. The number of accounts received have stabilised after rising between March and July.</p> <p>HMRC continue to process the majority of IHT400's in 15 working days. And are exceeding the target SLA of 80% within 15 working days both on a weekly and year to date basis.</p> <p>Service standards in relation to telephony are also being met.</p> <p>Whilst HMRC are facing some challenges in meeting demand in some IHT work areas when we see peaks, we continue to prioritise the work that has the greatest customer impact.</p> <p>The Digital Assistant has dealt with 5,000 queries since it was reintroduced in February.</p> <p>HMRC shared information from the call classification data. Most contact is made by agents and the top reason for calls is 'progress chasing' - amendments, the unique code and clearance.</p> <p>Emailing the unique code - An article has featured in the Trusts and Estates Newsletter explaining changes to the way HMRC share information needed for probate and confirmation applications.</p>
<p>HMCTS Probate Performance and Change update</p>	<p>HMCTS provided an operational and change update.</p> <p>HMCTS has been in recovery for 12 months now and are very close to the end. At the peak their open caseload was 95k and as of today they are just under 48k. The caseload is the lowest it's been since May 2020.</p> <p>HMCTS are still running a reduced call operating service from 9am until 1pm and will keep this under review, post recovery. Average speed to answer calls remains within the 15min target.</p> <p>HMCTS continue to build capability and see productivity is improving month by month – this is evidenced in the reduction of timeliness on the paper cases which are some of the most complex areas.</p> <p>HM Courts and Tribunals Service information bulletins provide the latest information and update on progress. You can also sign up to receive weekly bulletins directly, using the sign up to email alerts link.</p> <p>HMCTS are focussing on oldest cases – these continue to be one of their biggest priorities and to support with this, they have built a robust training plan to continue to build the capability of staff.</p> <p>HMCTS provided a couple of service updates.</p> <p>New changes for Probate Practitioners:</p> <p>4 September – paper case can be made viewable on the MyHMCTS Dashboard using the Notice of Function here: (section 7 under paper cases)</p> <p>12 September – new hologram introduced on all grants of representation.</p>

	<p>User Centred Design team completed user testing sessions with Probate Practitioners to gather feedback on the digital service. And discovery work has started on expanding the digital intestacy journey and will continue over the coming months.</p>
<p>Periods of Administration- Operational and change update</p>	<p>HMRC reported that they are performing very well with post, online forms, and telephony - all within SLAs. The PPDCGT online filing forms are being dealt with in 15 working days and the customer has 60 days to make the CGT payment.</p> <p>HMRC has recently amended the PPDCGT1 letter, that is issued after processing the PPDCGT forms (generic for both bereaved customers and for finalising an estate), to provide clearer guidance on how to make the CGT payments to HMRC. There has been no change to the process however, just improved instructions.</p> <p>HMRC reminded that the P1000 is available on GOV.UK where agents can download, complete and send in. Please promote with members, as the volumes received is lower than expected.</p>