Making Tax Digital

MTD for VAT

MTD for VAT became mandatory for all VAT-registered businesses on 1 April. We issued a press release and sent emails to key stakeholders ahead of this date, and we continue to write to all VAT registered businesses with taxable turnover under £85,000 to remind them how to sign up for MTD. We also continue to deliver webinars for agents and businesses, work closely with trade bodies and have promoted MTD for VAT via social media.

As discussed previously on the call, we have also produced additional guidance to support businesses using MTD for the first time outlining when to submit their first return.

We are currently working through the approach to close the View & Change Service with operational and policy colleagues and will provide further info on this in due course.

Upcoming events

The MTD programme is due to attend and support a range of external events both virtually and face to face during May to discuss MTD for VAT and ITSA. These include:

- UK Construction Week - 3rd May
- Accountex - 11/12th May
- Omnipro - 17th May
- West of England Landlord Expo - 17th May
- ICAEW MTD Fair - 18th May
- Landlord Investment Show in Birmingham - 18th May
- Intuit - 19th May
- CIMA MiP Conference in Chester - 20th May
- IFA Expo - 26th May

Employer Liabilities and Payments Viewer update

The rollout is progressing well, and almost 39,000 agents have opted in to see liabilities and payments data for their employer clients.

We have now expanded the scope so agents with up to 12,000 employer clients will see the advert, and can opt in. If you're an agent in this category and have previously tried unsuccessfully to access the viewer, please try again as you will now be able to opt in. We intend to increase the scope further in the coming weeks.

If you log in using the guidance on HMRC Online Services for reporting PAYE and CIS you may not see the advert. You may also not see the employer liabilities and payments pages.

You should select this link to [sign in to HMRC online services](#) and then log in as usual:

- if you think you qualify to see the advert, but have not seen it
- if you opted to see employer liabilities and payments pages

The response to the viewer from agents has been extremely positive. We've had feedback that sometimes the account is showing information that was not expected, example unallocated payments, meaning agents had to contact HMRC regarding this. Agents have however advised it was useful to know about the unexpected items.

<u>Allocation of payments</u>

Please note that the online account shows the data as held on our financial systems. Within the online account we do not allocate payments. If you believe the payments have been allocated incorrectly you should contact HMRC using the normal routes. We are planning to issue reminders to employers and agents to ensure they use the correct monthly identifier when making payments.

Agent Forum (AF)

As at the end of April 2022, the Forum had **2107** registered subscribers with **67** joining in April, including Professional Bodies, which exceeds the amount of **1229** users signed up to its predecessor forum. Registrations have exceeded the levels of its former platform and will continue to grow as new Agents are invited to register as part of their email Agent journey and promotion through Agent Update. Participation and issues traffic are also increasing. We are also stepping up our recruitment of internal HMRC users.

In 22/23 we have received **68** widespread issues so far, dealing with and closing **54** across all Heads of Duty.

We will continue to monitor the use of the forum and continue to suggest improvements when required. HMRC updates will be notified on the forum and guidance on the use of the forum is easy to access via the Agent Forum Guidance and User Information board.

We have, in conjunction with our IOG stakeholder colleagues, put in place procedures to identify high priority widespread issues to be taken forward for resolution with our internal technical specialist and communications partners. This is being monitored by the Agent Forum team and others. We continue building our internal HMRC Subject Matter Experts (SMEs) capability, formalising recruitment from across HMRC to improve the quality and timeliness of issue resolution responses and to focus on Agent Forum operations. All posts are moderated daily with appropriate responses given, as determined by subject matter, related traffic generated, and referrals provided by lines of business. We have reviewed our performance metrics to more effectively manage our live 'aged cases' portfolio, given we better understand new functionality provided by the MS Dynamics platform.

The Digital Customer Support Services (DCSS) Agent Team is staffed by a Service Manager and 5.5 FTE Moderators.