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30 April 2025

JP Marks

Chief Executive, First Permanent Secretary and Accounting Officer

HM Revenue & Customs

Dear JP

I am writing on behalf of the Association of Taxation Technicians (ATT) to congratulate you on your recent appointment as HMRC's Chief Executive and First Permanent Secretary. We wish you all the best in your new role and look forward to working with you.

We value our good working relationship with HMRC, which sees us regularly engage on a wide range of issues through written submissions, forums, working groups and ad hoc meetings. There are four current issues which we would particularly like to flag to you as being significant.

### **HMRC's Transformation Roadmap**

We welcome the recent engagement on HMRC's Transformation Roadmap, and hope that HMRC is able to secure the necessary funding to improve its systems and processes.

When it comes to improvements to digital services, a key ask for us is that agents are able to see and do whatever their clients can do online. This will allow agents to effectively support their clients, improve accuracy and help HMRC to meet their Charter obligation of 'Recognising that someone can represent you'. We would encourage HMRC to ensure this principle is fully embedded in the Roadmap as it develops.

### **Self-assessment criteria**

We welcome the announcement in the Spring 2025 Tax Update on 28 April that HMRC will be clarifying self-assessment registration obligations. However, we hope that this goes beyond changes to guidance.

It is important that guidance is clear, but that guidance must first accurately reflect the underlying law. Currently, HMRC's criteria for who it will accept into self-assessment do not fully align with the law.

We believe there should be a wider review of the policy as to who should be in self-assessment. The relevant law, systems and guidance should then be adjusted as needed to reflect the decisions taken. In the meantime, we are

speaking to HMRC about the potential for allowing individuals to opt in to self-assessment if this is the most effective way of managing their affairs.

### **Employment expenses**

Employees are allowed to claim tax relief for costs incurred wholly, exclusively and necessarily for their work which their employer has not reimbursed. However, the current process of claiming relief can be onerous and unclear, with too many different ways of making a claim depending on what that claim is for.

Many employees turn to repayment agents to help them make these claims. This means employees don't see the full benefit of tax relief as a substantial part of the refund is taken in fees. Some repayment agents will artificially inflate claims. Repayment agents also absorb significant HMRC resources through phone contact, chasing and bulk submissions. This disrupts HMRC's ability to handle other tax matters for taxpayers and agents.

We believe there is merit in removing repayment agents from the market by changing the rules and shifting the focus to employers, asking them to play a more active role in indicating what reliefs are available to their employees. For example, employers could notify HMRC directly via payroll where employees are entitled to claim flat rate reliefs. It would be more effective to remove repayment agents from the market in this way than continue to change systems/processes to make it harder for them to operate.

### **Making Tax Digital**

We have worked closely with HMRC regarding the rollout of Making Tax Digital (MTD) and are actively working to help our members prepare for its launch in April 2026.

However, we were surprised by the announcement at the Spring Statement that MTD would be rolled out from April 2028 to taxpayers who have self-employment and property income over £20,000. This will come just two months after the first wave of taxpayers joining MTD in April 2026 have completed their first full compliance cycle. We are concerned by the very short amount of time this allows for lessons to be learned before bringing an additional cohort of lower income taxpayers into MTD.

We would recommend that the timescale for expanding the MTD population be kept under review. HMRC should keep a close eye on the experiences of the first cohort of MTD taxpayers, so that any further mandation plans can be adapted as necessary.

The ATT values its relationship with HMRC's MTD teams. We are keen to continue working closely with them not only in the run up to April 2026, but also once MTD goes live, when we can provide feedback and insight from our members on their early experiences.

We would welcome the opportunity to meet with you to introduce ourselves and discuss these issues.

Yours faithfully



Emma Rawson

Director of Public Policy

## **The Association of Taxation Technicians**

The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government and academia.

The Association has more than 10,000 members and Fellows together with over 7,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.