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AMENDMENTS TO TAX RETURNS

Response by Association of Taxation Technicians

1 Introduction

- 1.1 The Association of Taxation Technicians (ATT) is pleased to have the opportunity to respond to the HMRC consultation document *Amendments to tax returns* ('the Consultation') issued on 7 November 2018¹.
- 1.2 The primary charitable objective of the ATT is to promote education and the study of tax administration and practice. We place a strong emphasis on the practicalities of the tax system. Our work in this area draws heavily on the experience of our members who assist thousands of businesses and individuals to comply with their taxation obligations. This response is written with that background.
- 1.3 Our response is set out below. Section 2 outlines our approach in responding to the Consultation. In Sections 3 and 4 we address the specific questions posed by the Consultation, in Section 5 we include some additional comments received in response to our survey, and in Section 6 we draw together our summary conclusions and recommendations.
- 1.4 We would be pleased to discuss any aspect of this response further and contact details can be found in Section 7.

2 Our approach in responding to the Consultation

- 2.1 The ATT and Chartered Institute of Taxation (CIOT) jointly invited members to respond to a survey based on the questions posed by the Consultation. This survey covered the same topics addressed in the Consultation, and included additional questions to gather further information and evidence where we felt this would be useful.
- 2.2 A summary of the survey questions and responses is attached as an Appendix to this response. These should be considered in conjunction with this response. Please note that, in order to maintain the confidential nature of our survey, some of the responses in the Appendix have been redacted where the respondent might otherwise be identified.

¹ <https://www.gov.uk/government/consultations/amendments-to-tax-returns>

- 2.3 In total 431 responses were received, of which just under 50% were from ATT members. The respondents to the consultation work in a range of different entities, with the most common being a small practice or sole practitioner (51% of those responding) followed by a medium sized practice (20%). Further details regarding the professional bodies which respondents belong to and the types of entity they work for can be found in the answers to Q1 and Q2 of our survey in the Appendix.
- 2.4 In addition, some members provided evidence directly to us and we have factored this into the response where appropriate.

3 Current position on tax returns

Q1: Which taxes do you submit returns for? How do you make amendments for each tax?

3.1 Our survey asked the following questions:

- *For which taxes do you commonly amend returns? (Q3)*
- *For those taxes for which you submit amendments, how do you normally do this? (Q4)*

In both cases, those responding were invited to select all options that applied to them. Full details of the answers received to these questions can be found in the Appendix.

- 3.2 Some respondents selected the answer *N/A* when responding to Q4, presumably on the basis that they do not amend returns for that particular tax. To remove any potential distortion these *N/A* responses have been excluded from the results discussed below and accordingly the percentages mentioned will not necessarily correspond to those shown in the Appendix.
- 3.3 Amongst those taking part in our survey, the returns which are most commonly amended are those for Income Tax Self-Assessment (ITSA). 88% of respondents commonly amend returns for ITSA, followed by 40% corporation tax, 24% PAYE and other employer returns, 20% VAT and 10% inheritance tax.
- 3.4 Only 1% of those responding said that they commonly amend returns for Stamp Duty Land Tax (SDLT) or other taxes. Given the resulting small sample size, we have not considered SDLT or other taxes further in the main body of this response. However, full results of our survey (which include these taxes) can be found in the Appendix.
- 3.5 Our survey indicates that the most common methods for making amendments for each tax are as follows (brackets indicate the percentage of respondents selecting that option):
- ITSA – filing an amendment online (97%).
 - Corporation tax – filing an amendment online (89%)
 - VAT – adjustment in a subsequent return (59%)
 - PAYE and other employer returns – filing an amendment online (67%)
 - Inheritance tax – by letter or in writing to the tax office (86%)

Q2: What are your reasons for making amendments?

3.6 Our survey asked the following question:

- *What are the main reasons for making amendments to returns? (Q5)*

Those responding were invited to select all options that applied to them. Full details of the answers received to this question can be found in the Appendix.

- 3.7 Our survey results indicate that the most common reason for making an amendment is to correct a mistake in the original return, with 79% of those responding selecting this option. This was closely followed by the need to reflect further information which has come to light since the original return was filed (74%).
- 3.8 Other common reasons to amend a return identified in our survey included:
- To claim a relief which was not included in the original return (56%)
 - To replace estimated or provisional figures with final ones (54%)
 - To correct a return submitted by the client or a previous adviser (41%)

Q3: Do you find it easy to make amendments to returns? Is the process complicated? How long does it take?

- 3.9 Our survey asked the following questions:
- *How complicated do you find the process of making amendments to returns? (Q6)*
 - *How time consuming do you find the process of preparing and submitting amendments to returns (excluding time taken by HMRC in processing amendments)? (Q7)*

For both questions, those responding were invited to select one option for each tax for which they amend returns. Full details of the answers received to these questions can be found in the Appendix.

- 3.10 Some respondents selected the answer *N/A* when responding to these questions, presumably on the basis that they do not amend returns for that particular tax. To remove any potential distortion these *N/A* responses have been excluded from the results discussed below and accordingly the percentages mentioned will not necessarily correspond to those shown in the Appendix.
- 3.11 Our survey results indicate that ITSA is the most straightforward tax to make amendments for, with 92% of those responding saying this is either very straightforward or fairly straightforward.
- 3.12 The survey results were also positive for corporation tax, with 85% of those responding saying that amendments are either very straightforward or fairly straightforward.
- 3.13 Results for VAT were slightly less positive, with 65% of those responding indicating that making amendments is very or fairly straightforward, and 25% that it is fairly complicated.
- 3.14 Our survey indicates that PAYE and other employer returns are the most complex to amend, with only 36% of those responding indicating that these are fairly straightforward to amend, 27% that they are fairly complicated and 23% that they are very complicated
- 3.15 For inheritance tax, 44% of those responding indicated that amending returns was fairly straightforward, and 34% fairly complicated.
- 3.16 In addition to being the most straightforward, our survey indicates that ITSA returns are also the least time consuming to amend, with 22% of those responding saying that preparing amendments is very quick, and 52% fairly quick.

- 3.17 Results for corporation tax were more finely balanced, with 65% indicating that preparing amendments is either very or fairly quick.
- 3.18 For VAT, 38% indicated that making amendments is fairly quick, but 38% also felt this to be fairly time consuming.
- 3.19 In addition to being the least straightforward, our survey results indicate that PAYE and other employer returns are also the most time consuming to amend, with 72% saying that making amendments is either fairly or very time consuming.
- 3.20 Our survey also indicated that making amendments to inheritance tax returns is time consuming, with 70% of those responding indicating this is either fairly or very time consuming.

Q4: If you submit amendments for different taxes, are there any (or elements of any) that are easier or more difficult than others?

3.21 Our survey asked the following question:

- *Are there any specific elements of submitting amendments which you find easier or more difficult than others? (Q9)*

For this question, those taking part in the survey were provided with a text box to make their suggestions, rather than a list of options to select from. In total 266 people answered this question and we refer to common and recurring themes arising in these responses below. A complete list of the responses received is included in the Appendix.

- 3.22 Many of those responding highlighted that online amendment processes were preferable to paper based processes, with some also saying that the current processes for ITSA and corporation tax work well. This is in line with our comments above in response to Question 3 of the Consultation, which indicate that ITSA and CT returns are the most straightforward and least time consuming to amend.
- 3.23 Respondents indicated that submitting amendments in paper form was more challenging and time consuming than using an online process, both in terms of the time taken to prepare the amendment and for HMRC to process the amendment and respond. It was also suggested that there is a higher risk of errors, both on the part of advisers and HMRC, where paper forms are used together with the risk of the paperwork going missing in the post or HMRC's internal systems.
- 3.24 Respondents were generally supportive of the ability to amend ITSA returns online, indicating that this was straightforward and worked well. However, many noted that this option is only available for 12 months after the filing deadline for a return and that amendments have to be submitted in paper format after this time (for example when looking to claim overpayment relief). Many respondents said that the introduction of an online facility to file amendments for ITSA returns beyond the prior year would be welcome.
- 3.25 The lack of an online option for amending returns was identified as problematic for both VAT and inheritance tax.

- 3.26 We note that the recent Inheritance Tax Review by of the Office of Tax Simplification (OTS)² recommended the implementation of a fully integrated digital system for all inheritance tax forms. Our survey results would support the extension of this to amendment of returns.
- 3.27 For VAT, it is only currently possible to amend a return digitally if an error meets the requirements to be included on the next VAT return (including, crucially, that its value is less than £10,000). Otherwise a paper VAT 652 form has to be completed. This appears to be at odds with the fact that VAT is the first tax to be ‘made digital’ under the Making Tax Digital (MTD) reforms. Our survey indicates that there would be support for allowing digital amendments to VAT returns, either through introducing a digital version of form VAT 652, or allowing VAT returns to be resubmitted online.
- 3.28 Our survey responses identified a number of issues with amending PAYE and other employer returns with respondents describing the system as “unspeakably awful”, “a headache” or even “impossible”. Particular difficulties include:
- Earlier Year Update (EYU) adjustments where it is necessary to report an amendment as the difference between the original and amended figure rather than simply replace the original with the amended figure. This is exacerbated if the client has changed systems.
 - Receiving a response, or even acknowledgement, of an amendment from HMRC
 - Getting payments matched to the correct periods.
 - Issues with amending P11D benefit in kind paperwork.
- 3.29 Whilst generally positive with regards to amendment of corporation tax returns, our survey responses did identify some aspects of the current system as causing difficulties:
- The requirement for an amended prior year return to be submitted when a loss is carried back - the process would be simpler if refunds could be processed based on the return for the loss making period alone.
 - The treatment of long periods of account - respondents indicate that they have encountered problems in filing amendments where the initial twelve month period would, when looked at in isolation, be out of time.

Q5: How long does it take to get a response from HMRC?

- 3.30 Our survey asked the following question:
- *How long does it, on average, take for you to receive a response from HMRC when you contact them with an amendment? (Q8)*

Those responding were invited to select one option for each tax they amend returns for. Full details of the answers received to these questions can be found in the Appendix.

- 3.31 Some respondents selected the answer *N/A* when responding to this question, presumably on the basis that they do not amend returns for that particular tax. To remove any potential distortion these *N/A* responses have been excluded from the results discussed below and accordingly the percentages mentioned will not necessarily correspond to those shown in the Appendix.

² See <https://www.gov.uk/government/publications/office-of-tax-simplification-inheritance-tax-review>
P/ATTTS/2019

- 3.32 For ITSA, the majority of respondents indicated that they receive a response within three months, with 13% saying that on average they receive a response in under a week, 34% in under a month and 38% in under 3 months.
- 3.33 For corporation tax, the majority also indicated that they receive a response within three months, with 9% of respondents indicating that they received a response in under a week, 34% in under a month and 46% in under 3 months.
- 3.34 For VAT, the majority indicated that they receive a response within one month - 3% of those responding indicated that they received a response in under a week, 48% in under a month and 33% within three months.
- 3.35 Our survey indicates that HMRC response times are longer for amendments to PAYE and other employer returns. Of those responding, 34% indicated that it typically takes between one and three months to receive a response, and a further 34% that this often takes over three months.
- 3.36 Our survey results indicate that the longest HMRC response times are in respect of inheritance tax amendments, with 63% of those responding indicating that it takes, on average, more than three months to receive a response.

Q6: What is your interaction like with HMRC when you make an amendment?

- 3.37 Our survey asked the following question:

- *How do you typically find HMRC when you make an amendment to a return? (Q10)*

Those responding were invited to select one option for each tax they amend returns for. Full details of the answers received to this question can be found in the Appendix.

- 3.38 Some respondents selected the answer *N/A* when responding to this question, presumably on the basis that they do not amend returns for that particular tax. To remove any potential distortion these *N/A* responses have been excluded from the results discussed below and accordingly the percentages mentioned will not necessarily correspond to those shown in the Appendix.
- 3.39 For ITSA, the majority of respondents indicated that HMRC were neither helpful nor unhelpful, with 66% of those responding selecting this option. 24% of those responding found HMRC to be helpful, and 10% unhelpful.
- 3.40 For corporation tax, 59% of those responding felt that HMRC were neither helpful nor unhelpful, compared with 28% who felt they were helpful and 13% unhelpful.
- 3.41 For VAT, 57% of those responding felt that HMRC were neither helpful nor unhelpful, compared with 27% who felt they were helpful and 16% unhelpful.
- 3.42 The survey results were slightly more negative for PAYE and employer returns, with 48% of those responding felt that HMRC were neither helpful nor unhelpful, compared with 18% who felt they were helpful and 34% unhelpful.
- 3.43 For inheritance tax, 43% of those responding felt that HMRC were neither helpful nor unhelpful, compared with 36% who felt they were helpful and 21% unhelpful.

Q7: Is there anything about the current amendments processes that cause you difficulty?

3.44 Our survey asked the following question:

- *What do you believe to be the most problematic areas of the current amendments process? (Q11)*

Those responding were invited to select up to three options and were also given the opportunity of making a free form comment in an 'other' box. Full details of the answers received to this question can be found in the Appendix.

3.45 Our survey results indicate that the most problematic aspect of the current amendments process is the time taken by HMRC to respond to an amendment, with 57% of those responding selecting this option. This was followed closely by the lack of acknowledgement of an amendment by HMRC, which was selected by 51% of those responding.

3.46 Other aspects of the current amendments process which were identified as being problematic in our survey include:

- That the amendment process is not the same across all taxes (selected by 40%).
- The time limits in which amendments can be made (selected by 39%).
- The fact that not all channels (e.g. online, paper, telephone) are available across all taxes (selected by 39%).
- The lack of a digital end-to-end process across taxes (selected by 33%).

3.47 Those answering 'other' to this question identified a range of issues, with full details available in the Appendix. However, common themes included those outlined in response to Question 4 of the Consultation above, including the inability to amend ITSA returns online beyond the prior year or make VAT amendments online.

4 Potential policy approaches

Q8: What possible benefits might there be to a consistent amendments process across taxes?

4.1 Our survey asked the respondents to consider whether:

- *Making the amendments process consistent across taxes would be beneficial (Q12)*
- *If you answered 'agree' to the previous question, what do you believe those benefits would be? (Q13)*

For Q12, those responding were asked to indicate whether they agreed, neither agreed nor disagreed, disagreed or didn't know with respect to the statement made. For Q13, those responding were invited to select all options which they felt to be relevant. Full details of the answers received to these questions can be found in the Appendix.

4.2 Our survey results show strong support for making the amendments process consistent across taxes, with 75% of those responding agreeing that this would be beneficial, and only 3% disagreeing.

4.3 Of those who believed that a consistent amendments process would be beneficial, the most common reason identified was the belief that it would result in savings to agents through simpler processes, with 69% of those responding selecting this option. This was closely followed by easier understanding of

channels for businesses and agents (55%), reduced time interacting with HMRC (52%) and savings to business through simpler processes (50%).

Q9: Do you think one consistent way to amend all returns will result in savings for businesses? If so, please provide details e.g. simpler process, reduced contact with HMRC etc.

4.4 Please see our response to Question 8 of the Consultation in Sections 4.1 to 4.3 above.

Q10: How would you prefer to make amendments to returns?

4.5 Our survey asked the following question:

- *How would you prefer to make amendments to returns? (Q14)*

Full details of the answers received to this question can be found in the Appendix.

4.6 Our survey results show very strong support for using digital processes to make amendments to returns, with 85% of those responding indicating that their preferred method would be an online form. These results are in line with the comments noted above at Section 3.22 regarding a preference for digital over paper amendment processes. However, it should be noted that, as our survey was carried out online only, it will not reflect the views of those who are unable to, or prefer not to, engage digitally.

Q11: How do you feel about a future single digital amendment process for all taxes?

4.7 Our survey asked the following questions:

- *Would you support the introduction of a single digital amendment process across all taxes? (Q15)*
- *A single digital amendment process for all taxes would... (Q16)*
- *If a single digital amendment process were to be introduced, what features would you like this to have? (Q17)*
- *If a single digital amendment process is introduced by HMRC, assuming provisions are made for digitally excluded taxpayers, should this be... (Q18)*
- *If you selected 'Compulsory but only for certain taxes', please specify which taxes you believe should, or should not, be included. (Q19)*
- *If you selected 'Optional and only available for certain taxes' please specify which taxes you believe should, or should not, be included. (Q20)*

Full details of the answers received to these questions can be found in the Appendix.

4.8 Our survey results demonstrate support for the introduction of a single digital amendment process across all taxes, with 73% of those responding saying that they would support this.

4.9 In terms of the benefits a single digital amendments process might deliver, 79% of those responding felt that it would make the amendments process simpler and 64% that it would allow real time tracking of an amendment. A further 57% felt that such a process would result in savings for agents, with 49% believing it would also result in savings for businesses.

4.10 However, some of those responding noted that any benefits of a single amendment process would be dependent on its design and how it operated in practice. Others queried how a single process could work given the marked differences which exist between taxes. For example, a process that works well for annual ITSA filings may be difficult to map across to the more regular filings required under VAT or PAYE.

4.11 Our survey results indicate that, if a single digital amendment process were to be introduced, the following features would be the most valuable:

- A facility for real time tracking of the progress of an amendment (86%).
- Automatic acknowledgement of submission of an amendment (85%).
- An indication of HMRC's timescales for processing (84%).
- The ability to go back and view previously submitted, and approved / rejected, amendments (81%).
- A summary of submissions in progress (80%).

4.12 Although our survey results show support for the introduction of a single digital amendment process, they also indicate that this should not be compulsory. Of those responding, 74% indicated that such a system should be optional, but available for all taxes, compared with only 20% who felt this should be compulsory and cover all taxes.

4.13 Relatively few of those responding felt that a digital amendment process should only apply to certain taxes (whether compulsory or optional) though, amongst those who did, there seemed to be the strongest support for including income tax, corporation tax and potentially VAT in such a system.

Q12: Do you think being able to amend returns digitally will result in savings for businesses? If so please provide details e.g. simpler process, reduced contact with HMRC etc.

4.14 Our survey asked the following question:

- *A single digital amendment process for all taxes would... (Q16)*

Full details of the answers received to this question can be found in the Appendix.

4.15 As noted in Section 4.9 above, 49% of those responding felt that the introduction of a single digital amendment process would result in savings for business. 48% of those responding believed that this would result in a reduction contact with HMRC, and 79% that this would make the amendments process simpler.

4.16 This is in line with our comments in Sections 3.22 and 3.23 above that the majority of those responding to our survey prefer digital over paper processes for making amendments, on the basis that paper amendments are more challenging and time consuming than using an online process, both in terms of the time taken to prepare the amendment and for HMRC to process the amendment and respond.

Q13: If you needed to make an amendment that covers multiple taxes (e.g. correcting IT and VAT) how would you see that working in the future? Would you prefer to do each tax separately, or all in one?

4.17 Our survey asked the following question:

- *If you needed to make an amendment in respect of multiple taxes (e.g. correcting both income tax and VAT for a missing transaction) would you prefer to? (Q21)*

Full details of the answers received to this question can be found in the Appendix.

4.18 Our survey results were mixed on this issue, with 49% indicating that where they have to make an amendment for more than one tax they would prefer to do this separately for each tax, but 39% indicating they would prefer to do both at the same time.

5 Further comments

- 5.1 In the final question of our survey (Q22) we asked those responding whether they had any further comments on the current process of amending returns, or any suggestions for improvements which they would like to see introduced.
- 5.2 The responses to this question were varied, and the full results can be found in the Appendix. However, some common themes recurred which are also highlighted elsewhere in this response:
- Although many are supportive of the current amendment system for ITSA, and feel this works well, it would be helpful to be able to amend returns for the previous four years online, and not just the return for the prior year.
 - Problems with making PAYE amendments and in having these processed by HMRC.
- 5.3 Other comments made in response to this question include:
- That making more white space available on returns would be helpful, as this would provide more opportunity to include explanations of figure included in the return or positions taken.
 - That it would be helpful to have some way of tracking amendments that have been submitted, be able to see their status and view previously submitted amendments.
 - That there is a need for faster acknowledgement and processing of amendments by HMRC.

6 Summary and conclusions

- 6.1 The survey responses show that the majority of those submitting amendments for ITSA, CT and (to a lesser extent) VAT are relatively happy with the current processes. However, dissatisfaction is high with regards to PAYE and other employer returns and inheritance tax, with these being both more complicated and time consuming to amend. The survey responses have also highlighted concerns over the process of making PAYE amendments, in particular the time taken by HMRC to acknowledge and respond to amendments.
- 6.2 The survey results also show strong support for the use of digital over paper processes for amending returns. However, we appreciate that development of a single digital amendment process for all taxes could be problematic, especially given the differences in the filing requirements for each tax. Further, if such a digital process were to be introduced we would strongly urge that this be an optional system, with paper returns continuing to be available for the digitally excluded and for situations which could not be accommodated readily in a digital process.
- 6.3 As noted in Section 4.10 above, the benefits of a single amendment process are likely to depend on its design and how it operates in practice. Given the marked differences which exist between the various taxes, it may be preferable to have multiple digital amendment processes which are tailored to the requirements of each tax rather than a single, universal digital process which is unable to cope with the different complexities and permutations required.
- 6.4 Based on our survey results we believe that introducing the following improvements to the amendments process would be particularly welcome:
- The issue of an acknowledgement when an amendment has been received by HMRC to reduce uncertainty.

- The ability to amend ITSA returns for the previous four years online, and not just the return for the prior year.
- The introduction of a digital amendment process for VAT and IHT.

Such improvements could form initial steps towards the development of a single digital amendments system, but would also be valuable in isolation.

6.5 With regards to VAT, as noted in Section 3.27 above, it seems contradictory that the first tax to be brought into MTD should continue to require a paper form to be filed for certain amendments. Possible steps towards making VAT amendments fully digital could include:

- allowing amended VAT returns to be filed online; or
- providing a digital version of Form 652.

Alternatively, the volume of paper Form 652s could be reduced by increasing the current £10,000 limit for making corrections in a subsequent return. This limit has not been revisited since July 2008, when it was increased from £2,000 by SI 2008/1482.

6.6 As noted above, the greatest levels of dissatisfaction with the current amendments processes demonstrated in our survey were in relation to PAYE and employer returns. Respondents indicated that there are problems with both the amendment processes currently in place and HMRC's approach to acknowledging and processing amendments to these returns. These issues are exacerbated by the lack of a dedicated agent helpline for PAYE, and discrepancies between the information HMRC hold and that which can be viewed by agents. Over 100 of the survey respondents indicated that they commonly amend PAYE and other employer returns with many of them strongly expressing their dissatisfaction with PAYE processes. On this basis, we recommend that a separate review of the amendments process for PAYE and other employer returns should be undertaken in order to identify improvements that could be made in this area.

7 Contact details

7.1 We would be pleased to join in any discussion relating to this consultation. Should you wish to discuss any aspect of this response, please contact our relevant Technical Officer, Emma Rawson (erawson@att.org.uk, mobile 07773 087111).

The Association of Taxation Technicians

8 Note

8.1 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

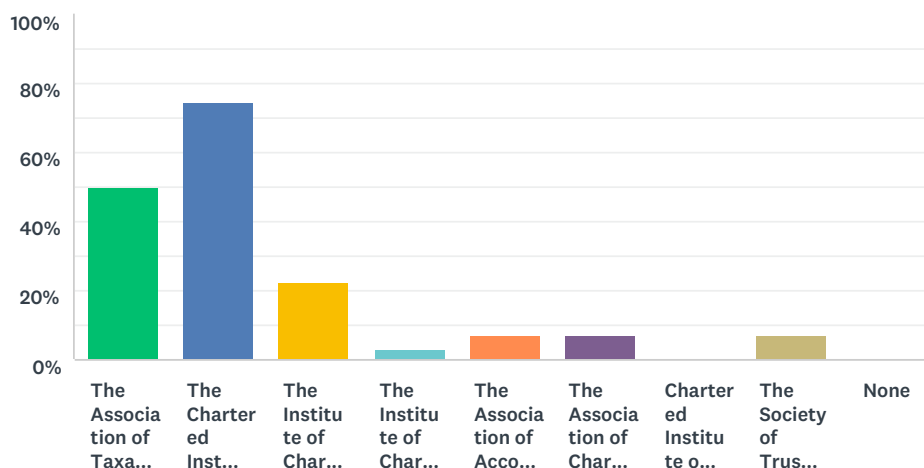
consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

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 over 9,000 members and Fellows together with over 6,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.

Q1 Please indicate which professional bodies you are a member of (if any):[Tick all that apply]

Answered: 429 Skipped: 2

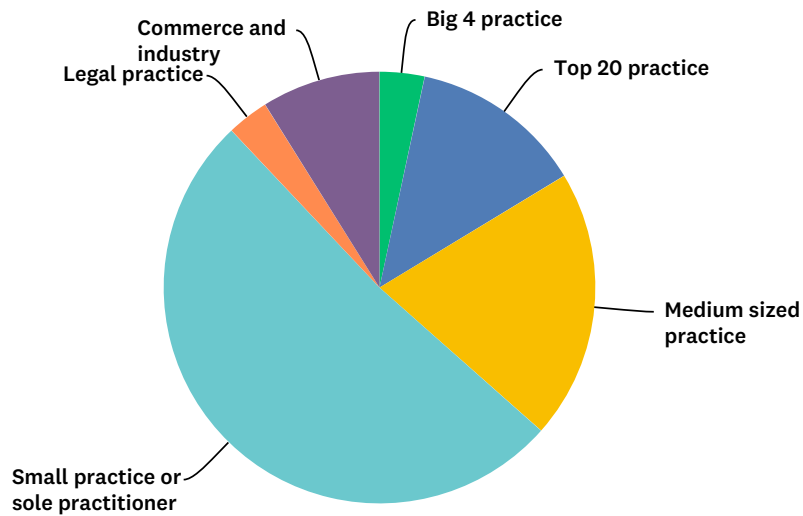


ANSWER CHOICES	RESPONSES
The Association of Taxation Technicians (ATT)	49.88% 214
The Chartered Institute of Taxation (CIOT)	74.36% 319
The Institute of Chartered Accountants in England and Wales (ICAEW)	22.61% 97
The Institute of Chartered Accountants of Scotland (ICAS)	3.03% 13
The Association of Accounting Technicians (AAT)	7.23% 31
The Association of Chartered Certified Accountants (ACCA)	6.76% 29
Chartered Institute of Management Accountants (CIMA)	0.23% 1
The Society of Trust and Estate Practitioners (STEP)	6.76% 29
None	0.47% 2
Total Respondents: 429	

#	OTHER (PLEASE SPECIFY)	DATE
1	PFS	12/31/2018 7:31 PM
2	Fellow of the Institute of Indirect Taxation	12/12/2018 8:09 AM
3	Institute of Financial accountants	12/8/2018 10:55 AM
4	Law Society	12/6/2018 2:06 PM
5	SRA	12/6/2018 11:26 AM
6	Full ATT and Student of CIOT	12/5/2018 7:28 PM
7	ACA	12/5/2018 12:45 PM
8	DipPFS	12/5/2018 12:25 PM
9	Chartered Accountants Ireland	12/5/2018 11:18 AM
10	Instt of Financial Accountants	12/4/2018 5:28 PM
11	IFA	12/4/2018 3:28 PM
12	CAI - Chartered Accountants Ireland	12/4/2018 3:23 PM
13	CIPFA	12/4/2018 3:08 PM

Q2 To help us analyse the results please state which type of entity you work for:

Answered: 416 Skipped: 15

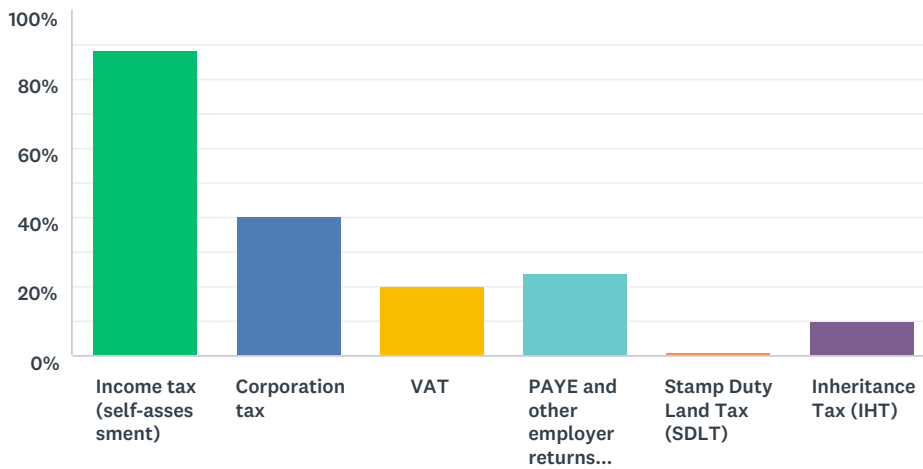


ANSWER CHOICES	RESPONSES	
Big 4 practice	3.37%	14
Top 20 practice	12.98%	54
Medium sized practice	20.19%	84
Small practice or sole practitioner	51.44%	214
Legal practice	3.13%	13
Commerce and industry	8.89%	37
TOTAL		416

#	OTHER (PLEASE SPECIFY)	DATE
1	Pro bono work as an individual	1/5/2019 6:33 PM
2	Charity	12/20/2018 9:46 AM
3		12/19/2018 2:12 PM
4	Public sector (local authority)	12/12/2018 8:09 AM
5	Private client tax specialists	12/6/2018 7:59 AM
6	retired but do family business returns	12/5/2018 9:02 PM
7	Hmrc	12/5/2018 6:11 PM
8	Civil Service	12/5/2018 11:56 AM
9	Retired	12/5/2018 10:18 AM
10	Retired from taxation and accountancy work	12/5/2018 9:42 AM
11	Multi service supplier to financial services	12/4/2018 3:41 PM
12	Retiree	12/4/2018 3:38 PM
13	Tax authority	12/4/2018 3:33 PM
14	None	12/4/2018 3:22 PM
15	Retired	12/4/2018 3:21 PM
16	IFAs	12/4/2018 3:21 PM

Q3 For which taxes do you commonly amend returns?[Tick all that apply]

Answered: 429 Skipped: 2

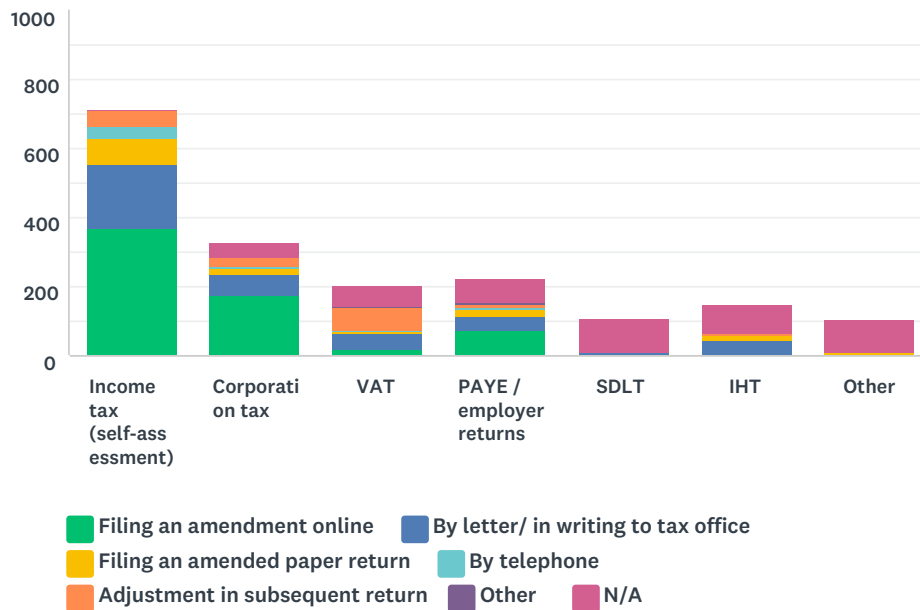


ANSWER CHOICES	RESPONSES
Income tax (self-assessment)	88.34% 379
Corporation tax	40.33% 173
VAT	19.81% 85
PAYE and other employer returns (e.g. P11Ds)	23.78% 102
Stamp Duty Land Tax (SDLT)	1.17% 5
Inheritance Tax (IHT)	9.79% 42
Total Respondents: 429	

#	OTHER (PLEASE SPECIFY)	DATE
1	Very rarely need to amend - but the rules are fundamentally different for the 3 taxes. IT straightforward & sorted in minutes. VAT difficult but with the complaints team in Grimsby usually sorted in a couple of days. PAYE impossible.	12/31/2018 7:44 PM
2	ATED/ATED Related CGT/NRCGT	12/8/2018 10:09 PM
3	ATED	12/8/2018 5:25 AM
4	None	12/5/2018 9:44 AM
5	Share schemes	12/4/2018 9:33 PM
6	Climate change levy, fuel duty	12/4/2018 4:57 PM
7	None	12/4/2018 3:35 PM

Q4 For those taxes for which you submit amendments, how do you normally do this?[Tick all that apply]

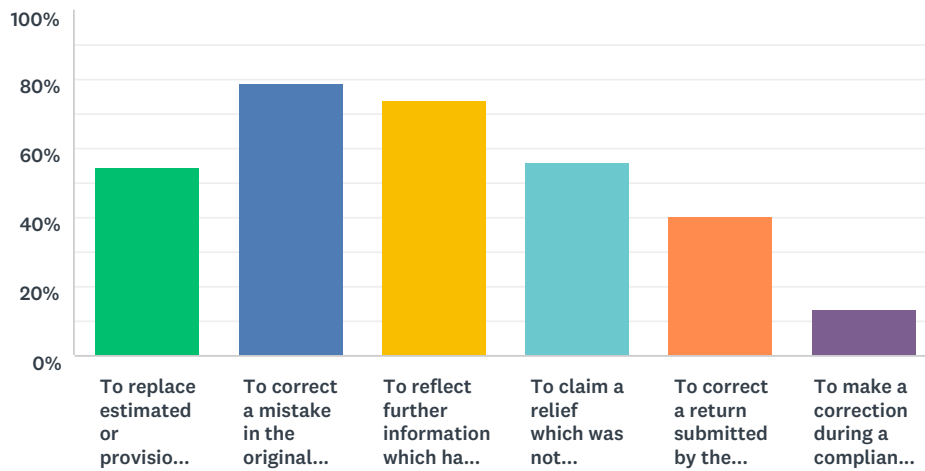
Answered: 430 Skipped: 1



	FILING AN AMENDMENT ONLINE	BY LETTER/ IN WRITING TO TAX OFFICE	FILING AN AMENDED PAPER RETURN	BY TELEPHONE	ADJUSTMENT IN SUBSEQUENT RETURN	OTHER	N/A	TOTAL RESPONDENTS
Income tax (self-assessment)	95.10% 369	47.42% 184	20.36% 79	8.25% 32	11.34% 44	0.52% 2	1.55% 6	388
Corporation tax	73.31% 173	26.69% 63	7.63% 18	3.39% 8	8.90% 21	1.69% 4	17.80% 42	236
VAT	10.71% 18	27.98% 47	4.17% 7	2.98% 5	37.50% 63	2.38% 4	36.31% 61	168
PAYE / employer returns	41.81% 74	22.60% 40	11.30% 20	3.95% 7	5.08% 9	3.39% 6	37.85% 67	177
SDLT	0.93% 1	6.54% 7	0.93% 1	0.00% 0	0.00% 0	0.93% 1	92.52% 99	107
IHT	0.00% 0	33.08% 44	12.03% 16	1.50% 2	0.75% 1	2.26% 3	61.65% 82	133
Other	3.92% 4	2.94% 3	1.96% 2	0.00% 0	1.96% 2	0.98% 1	91.18% 93	102

Q5 What are the main reasons for making amendments to returns? [Tick all that apply]

Answered: 427 Skipped: 4

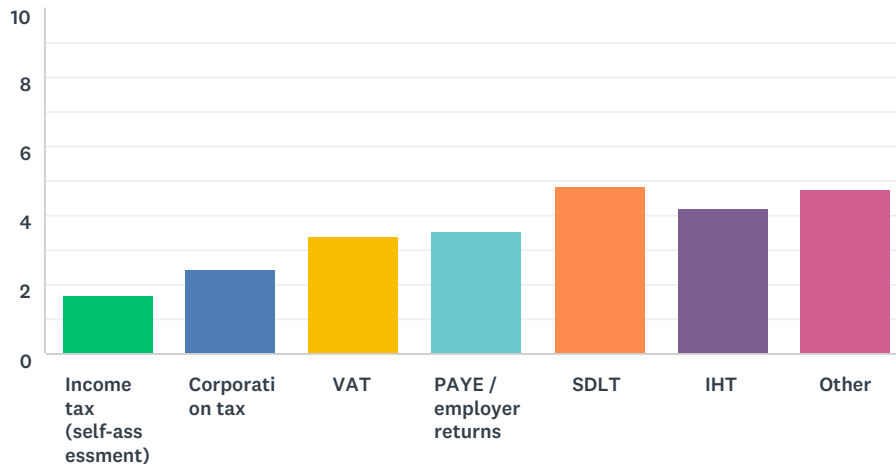


ANSWER CHOICES	RESPONSES
To replace estimated or provisional figures with final ones	54.33% 232
To correct a mistake in the original return	78.92% 337
To reflect further information which has come to light since the return was filed	74.24% 317
To claim a relief which was not included in the original return	55.97% 239
To correct a return submitted by the client/by a previous agent	40.52% 173
To make a correction during a compliance check	13.58% 58
Total Respondents: 427	

#	OTHER (PLEASE SPECIFY)	DATE
1	To change a relief claim	12/20/2018 9:49 AM
2	Loss c/b claims - include in current AP	12/7/2018 5:55 PM
3	N/A	12/5/2018 9:44 AM
4	Group relief adjustments	12/4/2018 5:07 PM
5	N/a	12/4/2018 3:35 PM
6	for CT, to claim carried back losses	12/4/2018 3:17 PM

Q6 How complicated do you find the process of making amendments to returns[tick one option for each tax you deal with]

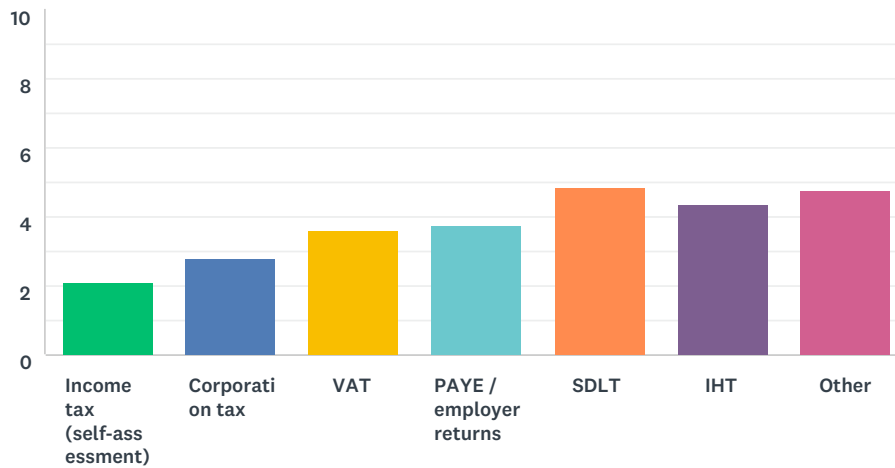
Answered: 430 Skipped: 1



	VERY STRAIGHTFORWARD	FAIRLY STRAIGHTFORWARD	FAIRLY COMPLICATED	VERY COMPLICATED	N/A	TOTAL	WEIGHTED AVERAGE
Income tax (self-assessment)	45.38% 177	44.62% 174	6.41% 25	1.79% 7	1.79% 7	390	1.7
Corporation tax	32.00% 80	34.40% 86	10.00% 25	1.60% 4	22.00% 55	250	2.4
VAT	7.57% 14	31.35% 58	14.59% 27	5.95% 11	40.54% 75	185	3.4
PAYE / employer returns	8.25% 16	21.65% 42	15.98% 31	13.92% 27	40.21% 78	194	3.5
SDLT	0.00% 0	4.03% 5	0.81% 1	1.61% 2	93.55% 116	124	4.8
IHT	1.99% 3	14.57% 22	11.26% 17	5.30% 8	66.89% 101	151	4.2
Other	1.61% 2	5.65% 7	0.00% 0	0.81% 1	91.94% 114	124	4.7

Q7 How time consuming do you find the process of preparing and submitting amendments to returns? (excluding time taken by HMRC in processing amendments)[Tick one option for each tax you deal with]

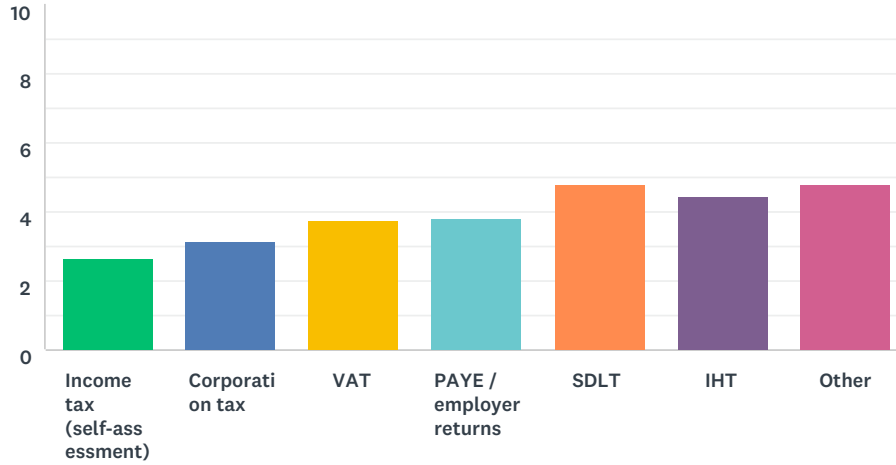
Answered: 428 Skipped: 3



	VERY QUICK	FAIRLY QUICK	FAIRLY TIME-CONSUMING	VERY TIME-CONSUMING	N/A	TOTAL	WEIGHTED AVERAGE
Income tax (self-assessment)	21.45% 83	51.16% 198	23.26% 90	2.33% 9	1.81% 7	387	2.12
Corporation tax	14.23% 35	36.59% 90	24.39% 60	3.25% 8	21.54% 53	246	2.81
VAT	5.03% 9	21.79% 39	22.35% 40	8.38% 15	42.46% 76	179	3.61
PAYE / employer returns	4.69% 9	11.98% 23	27.60% 53	15.63% 30	40.10% 77	192	3.74
SDLT	0.81% 1	0.81% 1	3.25% 4	1.63% 2	93.50% 115	123	4.86
IHT	0.67% 1	9.33% 14	11.33% 17	12.00% 18	66.67% 100	150	4.35
Other	3.31% 4	2.48% 3	1.65% 2	0.83% 1	91.74% 111	121	4.75

Q8 How long does it, on average, take for you to receive a response from HMRC when you contact them with an amendment?[Tick one option for each tax you deal with]

Answered: 425 Skipped: 6



	< 1 WEEK	< 1 MONTH	< 3 MONTHS	OVER 3 MONTHS	N/A	TOTAL	WEIGHTED AVERAGE
Income tax (self-assessment)	12.01% 46	32.64% 125	36.29% 139	14.62% 56	4.44% 17	383	2.67
Corporation tax	6.94% 17	25.71% 63	34.69% 85	8.57% 21	24.08% 59	245	3.17
VAT	1.70% 3	25.00% 44	17.05% 30	7.95% 14	48.30% 85	176	3.76
PAYE / employer returns	7.89% 15	10.53% 20	19.47% 37	18.95% 36	43.16% 82	190	3.79
SDLT	0.83% 1	0.83% 1	5.83% 7	1.67% 2	90.83% 109	120	4.81
IHT	0.68% 1	3.42% 5	8.90% 13	21.92% 32	65.07% 95	146	4.47
Other	0.84% 1	3.36% 4	2.52% 3	1.68% 2	91.60% 109	119	4.80

Q9 Are there any specific elements of submitting amendments which you find easier or more difficult than others?

Answered: 266 Skipped: 165

#	RESPONSES	DATE
1	Paper returns more difficult and time consuming	1/5/2019 6:42 PM
2	If we did not submit the original SA return, we are unable to submit the amendment online, which makes it more time consuming and inefficient. As there is no online option for IHT returns and no proper electronic calculation of the IHT on the forms, this is very time consuming.	1/5/2019 3:25 PM
3	No	1/5/2019 11:50 AM
4	For VAT the hardest part is sometimes getting the level of information HMRC wants as back up for our amendment	1/4/2019 2:38 PM
5	Sometimes it isn't clear which is the best way to contact HMRC.	1/4/2019 1:46 PM
6	When checking on line there is no record of filing the correction	1/2/2019 9:45 AM
7	Income tax - the HMRC priority line has excellent and helpful staff that are seriously under appreciate by 650 people in London. 63 offices to 13 - all the wealth of experience and talent will be seriously depleted. The VAT office has recently introduced a new amendment form that is a significant improvement and on the 2 I have experienced seems to work quite well. CT - only had a couple over the years with Dormant Companies that have always been able to be resolved by telephone.	12/31/2018 7:44 PM
8	Where reliefs/claims cover more than one year and have a knock-on effect for another year.	12/31/2018 1:12 PM
9	No	12/31/2018 12:04 PM
10	SA: for prior year can be done online. Why not for the previous three years as well? IHT: rarely receive a response from HMRC PAYE: unspeakably awful	12/28/2018 9:06 PM
11	PAYE - getting HMRC to match payments with correct periods	12/21/2018 9:21 AM
12	Online amendment is easier as more immediate. There is typically an unacceptable amount of time that passes waiting for a response to letters/forms sent to HMRC by post. In particular for IHT Accounts.	12/20/2018 11:18 AM
13	No	12/20/2018 9:49 AM
14	If the amendment is submitted by a letter, it takes a few weeks to HMRC to respond.	12/19/2018 4:49 PM
15	Not that I can think of	12/17/2018 8:40 AM
16	Licensing of commercial software which has been replaced in previous year has caused problems this year. Also HMRC failing to act on claims to repayment for no good reason. Lack of accountability of HMRC staff now they can hide behind their processing centres.	12/15/2018 6:16 PM
17	the process is smoother if submitting a revised return electronically and the turnaround is quicker by HMRC	12/15/2018 2:25 PM
18	Completing form VAT652	12/15/2018 9:32 AM
19	paper process very slowly	12/14/2018 1:00 PM
20	Quite often need to write to HMRC regarding repayments for Ltd Companies	12/13/2018 2:16 PM
21	re Q 8: I don't know	12/13/2018 1:36 PM
22	no	12/12/2018 5:07 PM
23	CT returns are v easy because of compulsory on-line filing	12/12/2018 10:06 AM
24	Free form explanation when notifying expedites any further queries by HMRC hence makes the process generally efficient for both parties	12/12/2018 8:13 AM
25	Online filing of IT/CT returns and amendments is mostly good. Difficulties arise when dealing with non standard returns such as ERS/ATED etc	12/12/2018 7:51 AM
26	No	12/11/2018 10:26 AM
27	calculating updated payments on account and balancing payments	12/11/2018 9:41 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

28	If an amended SA return is within the 12 month period which allows it to be corrected online then it is very quick. However not all boxes are captured especially those on the tax calculation pages. If a paper return needs to be submitted this can take months to be processed and are often captured incorrectly especially for adjustments due to averaging/loss relief etc	12/11/2018 8:26 AM
29	Online amendments are very easy and HMRC's systems automatically update. If by letter the response from HMRC can take a long time and they are not consistent in their responses.	12/10/2018 11:23 AM
30	Being able to submit amendments online via software is far easier than explaining the amendment in a letter when you are out of time to submit online. PAYE amendments are a headache.	12/10/2018 9:02 AM
31	No	12/9/2018 3:09 PM
32	Fairly straightforward and easy to do.	12/9/2018 12:53 PM
33	Getting hold of the Revenue on the phone	12/9/2018 6:28 AM
34	The actual submission is all right. The difficulty is with HMRC dealing with that amendment.	12/8/2018 10:51 PM
35	No	12/8/2018 4:12 PM
36	An additional claim of something new is easier than adding to an existing claim (such as group relief for losses)	12/8/2018 2:56 PM
37	correcting PAYE RTI returns is impossible CT amendments can really only be done by letter IT amendments are quite easy	12/8/2018 10:59 AM
38	No	12/8/2018 7:55 AM
39	Those within enquiry window are easier to deal with as can be corrected / refilled on line, and therefore know received by HMRC. Older returns have to be filed on paper, they can get lost, returns detached from cover letters or where no CRM they can take more than a month to reach someone in HMRC to process the amendments.	12/8/2018 5:25 AM
40	Just the whole process - either writing an explanatory letter or actually amending the returns; renumbering & printing; getting client approval & signature; submitting (though that's usually quick if it can be done online); then possibly having to follow up with HMRC (whether amendment done by letter or online).	12/7/2018 5:55 PM
41	N/A	12/7/2018 4:32 PM
42	Having to write an explanation of why the tax return needs amending	12/7/2018 4:26 PM
43	no	12/7/2018 3:43 PM
44	No	12/7/2018 3:11 PM
45	Amendments made by letter are often more time consuming than those made over the phone or online. However there is no alternative in some circumstances	12/7/2018 3:09 PM
46	No	12/7/2018 2:54 PM
47	No	12/7/2018 2:52 PM
48	No	12/7/2018 2:31 PM
49	Directors' loans repaid	12/7/2018 1:51 PM
50	It depends on the software being used.	12/7/2018 1:04 PM
51	Corporation tax amendments can be a little more tricky depending on software used	12/7/2018 12:27 PM
52	No	12/7/2018 10:52 AM
53	N/A	12/6/2018 9:10 PM
54	For income tax the method varies depending on the age of the return you are submitting. If within the 12 month window then amendment online (via software) is easy. But the overpayment relief claim system is slow and if doing multiple years some online some via the claim it means they are processed in vastly different timescales. Also if you need to declare additional tax for an old year then this also is via the 'overpayment' relief method which is just strange as you are trying to tell them that you have underpaid.	12/6/2018 4:12 PM
55	no	12/6/2018 12:37 PM
56	On line amendments easier but they are not always processed.	12/6/2018 11:52 AM
57	Where there are complex group arrangements and group relief claims we have found that HMRC take inconsistent and unhelpful approaches. There is significant uncertainty when submitting amendments to HMRC. We never know if the amendments will be accepted or whether HMRC will pursue an aggressive approach and seek to impose penalties for eg deliberate behaviour.	12/6/2018 11:31 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

58	Delay between acknowledgement of online filing submission and HMRC actually processing the amendment. The online submission is generally the easiest part of the process.	12/6/2018 11:05 AM
59	No	12/6/2018 10:44 AM
60	Using software makes the process simple & quick.	12/6/2018 8:48 AM
61	If time barred from doing online ie on paper - it can take a very long time for HMRC to respond.	12/6/2018 8:40 AM
62	No	12/6/2018 8:01 AM
63	FPS amendments are very straightforward through payroll software, as are the personal tax amendments	12/5/2018 10:30 PM
64	none	12/5/2018 9:04 PM
65	Where an amendment is required in a year prior to the amendment window (i.e. To inform HMRC of an underpayment of tax due to a previous accountants error) the response time and general assistance is significantly poorer than online amendments within the relevant window.	12/5/2018 7:34 PM
66	Yes, cannot submit amendments online to tax returns more than one year old	12/5/2018 6:33 PM
67	No	12/5/2018 6:20 PM
68	No.	12/5/2018 6:05 PM
69	Submitting amended returns online is easiest.	12/5/2018 5:54 PM
70	Usually just frustration with clients and the need to print more reams of paper, get a signature etc. The actual online submission takes moments. But then again now we have matters such as Annual Pension limits, Excess Reportable Income, Requirement to Correct, all far too complex to be part of the SA compliance system.	12/5/2018 5:38 PM
71	a long CT period, where the amendment is within time, but the first CT period of the total accounting period is not	12/5/2018 3:49 PM
72	Online filing is quick and easy. Overpayment relief claims can take some time for HMRC to process (as can original submissions that have to be submitted on paper).	12/5/2018 3:12 PM
73	It would be helpful to be able to submit amended Returns online instead of being forced to do it by post after a year.	12/5/2018 2:46 PM
74	Easier when you are within the timeframe just to amend the return electronically rather than by letter.	12/5/2018 2:24 PM
75	The online amendment is quicker because I have the relevant software. IHT returns and amendments are very few (as they are actually personal rather than business but I include them in this response FYI) and I have no software so there is always an element of re-entering data and the HMRC forms do not always add up as expected	12/5/2018 2:21 PM
76	no	12/5/2018 2:20 PM
77	no	12/5/2018 1:59 PM
78	HMRC response times are terrible. As an ex HMRC employee on a PAYE/SA section we had to have a quick turnaround to the taxpayer. Paper amendments seem to take at least 2-3months to deal with.	12/5/2018 1:52 PM
79	If amendment can be submitted online, it gets processed much quicker.	12/5/2018 1:34 PM
80	No	12/5/2018 1:06 PM
81	THE SUBMISSION PROCESS IS NOT DIFFICULT BUT IT TAKES TIME TO REVISIT A FILE & TO RECALCULATE ACCOUNTS & COMPUTATIONS	12/5/2018 12:04 PM
82	Amendments required to returns more than 12 months old is still very long winded and not a straightforward process	12/5/2018 11:24 AM
83	No	12/5/2018 11:20 AM
84	n/a	12/5/2018 11:19 AM
85	online amendment much easier than having to write a letter for manual hmrc adjustment	12/5/2018 10:57 AM
86	It throws up problems where voluntary Class 2 contributions were made, as the later return is then out of time to pay that way	12/5/2018 10:55 AM
87	Relevant figures for PAYE make the process more difficult because they are based on the difference rather than replacement	12/5/2018 10:45 AM
88	online amendments are much easier and quicker. those made in writing depend on work on hand with HMRC and can take several months	12/5/2018 10:27 AM
89	none	12/5/2018 10:18 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

90	If further back than 1 year, you can't do it online, so it has to be by letter, and it is then hit or miss what HMRC does with it. The taxpayer may also receive threatening demands in the interim before the records are correctly updated. Not fit for 21st Century!	12/5/2018 9:52 AM
91	no	12/5/2018 9:49 AM
92	more difficult to amend something that HMRC have altered from our original submission	12/5/2018 9:47 AM
93	No	12/5/2018 9:43 AM
94	No	12/5/2018 9:22 AM
95	P11Ds are particularly difficult. SA can be awkward if multiple years are involved - amendments have been made for the wrong years before.	12/5/2018 9:19 AM
96	no	12/5/2018 9:14 AM
97	Very easy although sometimes an issue arises with HMRC incorrectly calculating interest due following an amendment.	12/5/2018 9:03 AM
98	HMRC takes months to process paper amendments which is not acceptable.	12/5/2018 9:00 AM
99	No	12/5/2018 8:59 AM
100	Amendments for years which are out of time for online submission need a Sch1B letter so take longer	12/5/2018 8:55 AM
101	No	12/5/2018 8:52 AM
102	No - most relate to superannuation changes for medical professionals	12/5/2018 8:51 AM
103	When HMRC adjust without documentation is difficult	12/5/2018 8:50 AM
104	Returns more than one year passed the filing date, it would be easier if they could be amended online	12/5/2018 8:39 AM
105	Submitting the amendment isn't a great problem, it is when HMRC come back looking for information regarding whether to apply a penalty or not.	12/5/2018 8:30 AM
106	overpayment relief claims are more time consuming	12/5/2018 8:11 AM
107	cannot submit online for income tax for non-resident companies, usually non resident corporate landlords, (so have to file paper amendment), although they are moving to corporation tax in 2019/20.	12/5/2018 7:51 AM
108	No	12/5/2018 7:22 AM
109	No	12/5/2018 7:02 AM
110	The deadline coinciding with a deadline to submit a subsequent year return. This adds to pressure each January as clients at times leave late providing information for the amendment	12/5/2018 2:28 AM
111	Not really	12/5/2018 2:01 AM
112	NO online vat option EYU on payroll is very time intensive	12/5/2018 12:11 AM
113		12/4/2018 9:57 PM
114	The payment on account changes are particularly confusing to follow. Carried interest and s48 adjustments are also very difficult and often have to be done via letter	12/4/2018 9:34 PM
115	No	12/4/2018 9:33 PM
116	Tax Offices that keep changing their address, e.g. shareS & assets valuation	12/4/2018 9:33 PM
117	No	12/4/2018 9:26 PM
118	Finding errors in Self Assessment Tax Returns for periods which are now closed for filing an amended return online. Very time consuming to post the amended return to the client for signature, get them to return it to us and then send it on to HMRC.	12/4/2018 9:20 PM
119	Online amendments within 12 months of filing deadline is fine. The process for older amendments is much more time consuming; amendments are a mix of increasing and decreasing the original tax due.	12/4/2018 9:08 PM
120	Where to send if writing. Post is often not received by the correct department and addresses on HMRC correspondence are often not appropriate for contact.	12/4/2018 9:03 PM
121	No	12/4/2018 8:29 PM
122	No	12/4/2018 8:09 PM
123	Most amendments are completed by filing amended returns online. Time consuming to reclaim repayable tax under s455 CTA	12/4/2018 8:07 PM
124	No	12/4/2018 8:06 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

125	No	12/4/2018 7:56 PM
126	The fact that when we amend a p11d none of the HMRC departments communicate with each other, so the employee records don't get updated and they end up with tax debts or overpaying tax. It's a nightmare to resolve and causes a lot of stress for affected employees because HMRC refuse to take ownership of ensuring their records are updated for the amendments everywhere they need to be.	12/4/2018 7:40 PM
127	Related to Foreign Relief Can be Complicated.	12/4/2018 7:37 PM
128	Vat amendments, there is nothing on-line to track progress or check whether HMRC have dealt with the amendment	12/4/2018 7:35 PM
129	Claiming reliefs for prior years. Amending paper returns due to HMRC 'Special Exclusions'.	12/4/2018 6:58 PM
130	VAT ,errors less than £50k corrected in next return	12/4/2018 6:29 PM
131	Inconsistency with HMRC responses. Some officers are happy to accept amendments in writing, others make you go through pointless form-filling exercises.	12/4/2018 6:26 PM
132	Its easy to submit an amended return online if within 12 months of filing, but if over 12 months an overpayment relief claim is required by letter and that is a lot more time consuming.	12/4/2018 6:21 PM
133	R&D Expenditure Credit claims - tax software doesn't always produce the correct result and HMRC has to process these manually, which can cause delays	12/4/2018 6:17 PM
134	no	12/4/2018 6:16 PM
135	More difficult - Declaring Annual Allowance pension input charges for defined contribution schemes (such as the NHS Pension) where the statements are not available/provided until after the self-assessment tax return amendment deadline. Having to contact HMRC by writing to amend a the return, which is often action several months after sending.	12/4/2018 5:55 PM
136	no	12/4/2018 5:51 PM
137	no	12/4/2018 5:42 PM
138	not really one or the other	12/4/2018 5:42 PM
139	yes - over 3 month turnaround is if done by paper - online is updated within days	12/4/2018 5:40 PM
140	no - income tax is straightforward and would question why it is felt there is a need to change	12/4/2018 5:33 PM
141	yes where the original return was submitted by client or previous agent	12/4/2018 5:33 PM
142	Online personal returns	12/4/2018 5:30 PM
143	amending future VAT return far easier than making a voluntary disclosure.	12/4/2018 5:24 PM
144	When\how to amend re voluntary disclosures	12/4/2018 5:20 PM
145	For returns within enquiry window - easy. For returns outside of window, more complex and far slower because deal with by correspondence	12/4/2018 5:11 PM
146	Straight forward amends eg disallowance not previously identified are reasonably easier. Those with knock-on effects eg capital allowances more difficult.	12/4/2018 5:09 PM
147	No	12/4/2018 5:07 PM
148	No	12/4/2018 5:03 PM
149	Processing VAT amendments can take some time.	12/4/2018 4:57 PM
150	N/A	12/4/2018 4:49 PM
151	There should be simple route to amend previous returns.	12/4/2018 4:47 PM
152	no	12/4/2018 4:46 PM
153	SA Returns are easiest to do online as don't get stuck in HMRC post system	12/4/2018 4:43 PM
154	No	12/4/2018 4:40 PM
155	HMRC IHT long delays in replying to any correspondence including returns	12/4/2018 4:37 PM
156	If you can file it online then it is much easier. If you are out of time to file an online amendment it is much more difficult as you have to explain in a letter to HMRC what has happened rather than just being able to enclose amended tax return pages.	12/4/2018 4:34 PM
157	no	12/4/2018 4:33 PM
158	Amending paper submissions - if everything could be filed online (ie no exclusions) amending would be easier.	12/4/2018 4:28 PM
159	Getting hold of an hmrc agent to discuss what is required before doing the actual amendment	12/4/2018 4:23 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

160	PAYE amendments are poorly handled by HMRC	12/4/2018 4:23 PM
161	online are easier than thru the post!	12/4/2018 4:20 PM
162	Self Assessment after the 1 year amendment window has closed is more difficult to amend	12/4/2018 4:19 PM
163	No	12/4/2018 4:19 PM
164	Amendments prior to year before last cannot be dealt with online and now require a claim for overpayment relief signed by client . Too time confusing . Originally a letter was sufficient advising either the additional tax tax due or overpaid.	12/4/2018 4:18 PM
165	No	12/4/2018 4:18 PM
166	no	12/4/2018 4:17 PM
167	No	12/4/2018 4:16 PM
168	n/a	12/4/2018 4:14 PM
169	no	12/4/2018 4:12 PM
170	It would be very helpful to be able to amend VAT returns online. It would also make life easier if we could amend two years income tax returns online and not just one.	12/4/2018 4:11 PM
171	No	12/4/2018 4:11 PM
172	When amending a return for R&D tax relief, amending by letter was fine and worked well. However HMRC are now stating that an amended CT600 is required in order to process, which means doubling up on the work	12/4/2018 4:09 PM
173	Disclosure process outside of amendment window is difficult because there is no straightforward process provided by HMRC	12/4/2018 4:09 PM
174	Claiming reliefs	12/4/2018 4:07 PM
175	no	12/4/2018 4:04 PM
176	None - majority of the process is fairly straight forward. Fundamental errors in the accounts can cause issues where the returns are out of time or more than 2 years ago.	12/4/2018 4:04 PM
177	No	12/4/2018 4:00 PM
178	No	12/4/2018 3:59 PM
179	Loss carry back claims often need to be followed up	12/4/2018 3:54 PM
180	Not really	12/4/2018 3:53 PM
181	No	12/4/2018 3:52 PM
182	It is ridiculous the you can submit a VAT return online but not amend it online	12/4/2018 3:52 PM
183	None	12/4/2018 3:50 PM
184	n/a	12/4/2018 3:50 PM
185	no	12/4/2018 3:49 PM
186	None	12/4/2018 3:48 PM
187	no	12/4/2018 3:48 PM
188	The fact that you cannot resubmit a VAT return, even before the filing deadline.	12/4/2018 3:46 PM
189	Not all amendments are accepted online. Why is this? Also the amendment window should be at least as long as HMRC's twenty year window.	12/4/2018 3:46 PM
190	Any that cannot be done online take too long and rarely get a satisfactory acknowledgement from HMRC of being safely received and actioned - leaving us in doubt of finalised position (P11d work in particular).	12/4/2018 3:44 PM
191	SA can be done online within a year but P11Ds can't - this is quite frustrating if it comes to light a genuine error has occurred	12/4/2018 3:42 PM
192	no	12/4/2018 3:41 PM
193	No	12/4/2018 3:40 PM
194	It is pretty straightforward really	12/4/2018 3:38 PM
195	No	12/4/2018 3:38 PM
196	No	12/4/2018 3:38 PM
197	No	12/4/2018 3:38 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

198	Submitting amended returns online is by far the easiest method. Once the amendment is for a return for a year that cannot be done online the process is much more time consuming and the time it takes to get a response from HMRC increases significantly.	12/4/2018 3:37 PM
199	None	12/4/2018 3:37 PM
200	I find that the process of receiving notification from HMRC to be quite slow and sometimes do not understand the issues.	12/4/2018 3:36 PM
201	Easier to submit an amendment whilst the return is still open for repair rather than submitting a claim for overpayment relief	12/4/2018 3:36 PM
202	The deadline for submitting amended tax returns is very short.	12/4/2018 3:36 PM
203	Loss carry-back claims need to be done in both periods, and the period in which the loss is used often seems not to be processed very promptly. This isn't even really an amendment, so this is a bit galling.	12/4/2018 3:35 PM
204	PAYE amendments by-and-large get completely ignored.	12/4/2018 3:35 PM
205	The Corporation tax return amendments have to be put onto a worklist and so they are more difficult to keep track of	12/4/2018 3:34 PM
206	Letters of explanation are totally ignored.	12/4/2018 3:34 PM
207	Filing an amended SA return on line is easy but the problem is with returns over 12 months old. Then you have to do it in writing which is stupid and more time-consuming that it's worth but you have to do so the records are correct. Why can we not amend up to 4 years? Trying to amend anything to do with a P11D, you just send a letter and have no idea if the letter is ever actioned. You just assume no news is good news.	12/4/2018 3:31 PM
208	Not really. Possibly reconciling the movements between returns in the 3rd party software, but that is an issue there rather than HMRC	12/4/2018 3:31 PM
209	no	12/4/2018 3:30 PM
210	Corporation tax return amendments take a lot longer to be processed by HMRC than any of the others	12/4/2018 3:30 PM
211	HMRC systems are not in sync with the amended return as submitted online. The online amended returns are not always being processed correctly. When you ring a HMRC adviser they can see the amended return details but these are sometimes not following through to the online HMRC account as to what is outstanding/refund due (as per the amended return)	12/4/2018 3:29 PM
212	no	12/4/2018 3:28 PM
213	No	12/4/2018 3:27 PM
214		12/4/2018 3:27 PM
215	PAYE Earlier year updates are particularly difficult where the client has changed systems and no record or original submission	12/4/2018 3:27 PM
216	online is much quicker than paper	12/4/2018 3:26 PM
217	no	12/4/2018 3:26 PM
218	CT Loss carry back claims, why can't HMRC process them based on the current year return, why the need to resubmit previous period as amended to get the refund processed. Also any claims or elections in writing could be made easier with template letters.	12/4/2018 3:26 PM
219	No	12/4/2018 3:26 PM
220	No	12/4/2018 3:25 PM
221	PAYE adjustments AFTER year end not straightforward unless PAYE accounts for regular work - AND y/e adjustments only happen once a year!	12/4/2018 3:25 PM
222	Amendments which can be submitted online are usually easily and quickly dealt with. It is those which have to go in on paper eg overpayment relief claims, VAT return amendments >£10k which are time-consuming and often very slowly processed, and then sometimes returned for pedantic reasons.	12/4/2018 3:25 PM
223	Only to file on line for all tax years	12/4/2018 3:25 PM
224	No	12/4/2018 3:24 PM
225	if it is a "closed" SA year then there is more to it. If it is merely an amendment to the prior year for SATR then the software makes it simple. Having to submit for an earlier year can be timeconsuming	12/4/2018 3:23 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

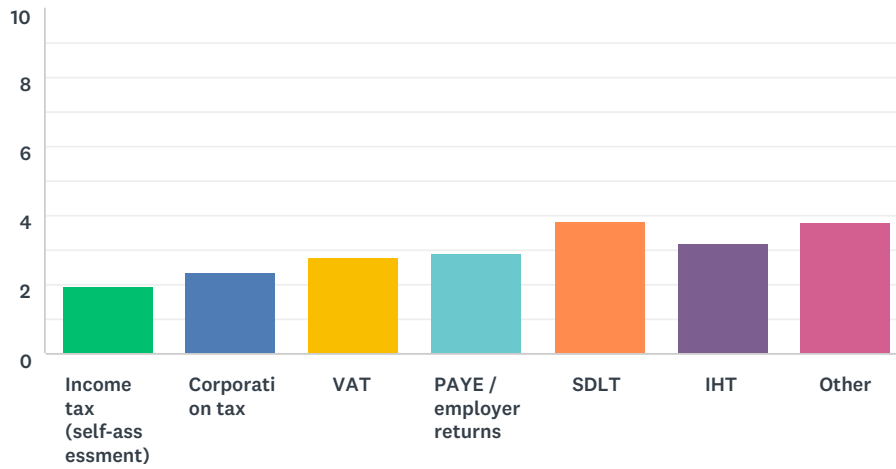
226	VAT returns are particularly awkward to amend because it is not possible to resubmit the original return	12/4/2018 3:23 PM
227	NA	12/4/2018 3:23 PM
228	N/A	12/4/2018 3:22 PM
229	no	12/4/2018 3:22 PM
230	Difficult: VAT652 error correction form can not be submitted online Easier: SA and CT can be filed as an amended return online.	12/4/2018 3:21 PM
231	No	12/4/2018 3:21 PM
232	No	12/4/2018 3:21 PM
233	N/A	12/4/2018 3:21 PM
234	None	12/4/2018 3:21 PM
235	No	12/4/2018 3:20 PM
236	Vat returns are slightly more time consuming as they require a form filling out	12/4/2018 3:20 PM
237	Submitting amended returns process works well as it is	12/4/2018 3:19 PM
238	RTI amendments are time-consuming due often to having to roll back and resubmit previous months rather than just use an adjusting figure. Income tax is easy as it can be filed quickly online.	12/4/2018 3:19 PM
239	No	12/4/2018 3:18 PM
240	no	12/4/2018 3:18 PM
241	Correcting VAT returns is extremely complicated. An online amendment process would be preferred	12/4/2018 3:18 PM
242	Other than CT returns now being complex, the actual online process (via software) is very straightforward. For VAT, once a return is submitted there is no way to change it without making a voluntary disclosure via our HMRC team. It doesn't happen that often and they are very accommodating but it feels like with online filing it should be so much easier!!!	12/4/2018 3:17 PM
243	I have had a significant issue trying g to file an amended ct return for a long accounting period. The online system would not accept the amendment as it considered the amendment window to have closed. This took huge amounts of time to sort out and explain to HMRC even though it was a known issue.	12/4/2018 3:16 PM
244	When you are able to simply submit an amended Tax Return it is very quick and easy. When dealing with earlier years it can be a very long process as you need to write a separate letter detailing the amendments but HMRC don't always treat these as amendments by issuing revised calculations instead they just put miscellaneous adjustments on the account.	12/4/2018 3:16 PM
245	Iht is generally much longer to deal with	12/4/2018 3:15 PM
246	None	12/4/2018 3:14 PM
247	Revising SA100/SA900 for previous year is very easy on line but the real issue is very often these returns (and letters relating to amendments for earlier years) are simply not dealt with and get 'stuck' in the system. This happens on numerous occasions (>75%). HMRC seems to have no procedure to ensure prior year amendments are processed on a timely basis. PAYE amendments are a complete nightmare.	12/4/2018 3:14 PM
248	Agreeing revised IHT position post the amendment	12/4/2018 3:13 PM
249	Having to re-create the original return if we are amending one which we did not submit	12/4/2018 3:13 PM
250	No	12/4/2018 3:13 PM
251	Inconsistency with HMRC approach on receipt of amendments is a problem - as is dealing with delay on HMRCs part.	12/4/2018 3:12 PM
252	N/A	12/4/2018 3:12 PM
253	Tracking these on HMRC online services can be tricky	12/4/2018 3:12 PM
254		12/4/2018 3:11 PM
255	CT loss carryback claims are horrendously difficult	12/4/2018 3:11 PM
256	Income tax returns via CCH easier IHT returns much more difficult	12/4/2018 3:11 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

257	Late pension information for Annual Allowance Charge often arrives after the repair deadline	12/4/2018 3:11 PM
258	Online corrections are far easier. Response times from HMRC for any amendments are terrible	12/4/2018 3:11 PM
259	N/A	12/4/2018 3:10 PM
260	no	12/4/2018 3:10 PM
261	The time window for amending an SA or CT return should be extended beyond one year. Also HMRC failing to acknowledge amendments is particularly frustrating.	12/4/2018 3:10 PM
262	No	12/4/2018 3:10 PM
263	No	12/4/2018 3:10 PM
264	no	12/4/2018 3:10 PM
265	No	12/4/2018 3:10 PM
266	PAYE offices do not have one hand talking to the other, so amending any error is not reflecting in the account immediately, or with a cessation of reminder letters	12/4/2018 3:10 PM

Q10 How do you typically find HMRC when you make an amendment to a return?[Tick one option for each tax you deal with]

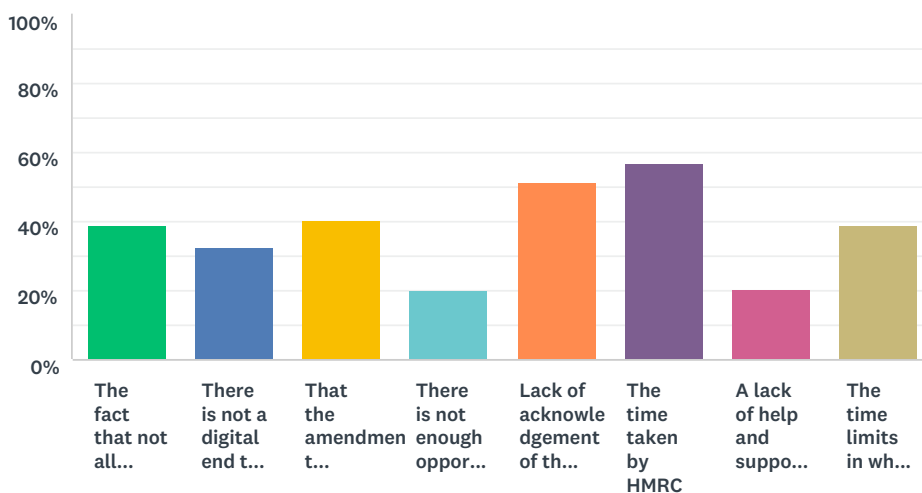
Answered: 428 Skipped: 3



	HELPFUL	NEITHER HELPFUL NOR UNHELPFUL	UNHELPFUL	N/A	TOTAL	WEIGHTED AVERAGE
Income tax (self-assessment)	22.54% 87	63.47% 245	9.59% 37	4.40% 17	386	1.96
Corporation tax	21.86% 54	45.34% 112	10.12% 25	22.67% 56	247	2.34
VAT	15.47% 28	32.60% 59	9.39% 17	42.54% 77	181	2.79
PAYE / employer returns	10.94% 21	28.65% 55	20.31% 39	40.10% 77	192	2.90
SDLT	0.83% 1	6.61% 8	1.65% 2	90.91% 110	121	3.83
IHT	12.93% 19	15.65% 23	7.48% 11	63.95% 94	147	3.22
Other	2.52% 3	5.88% 7	0.84% 1	90.76% 108	119	3.80

Q11 What do you believe to be the most problematic areas of the current amendments process?[Please select up to three options]

Answered: 402 Skipped: 29



ANSWER CHOICES	RESPONSES
The fact that not all channels (e.g. online, paper, telephone) are available across all taxes	39.05% 157
There is not a digital end to end process across all taxes	32.59% 131
That the amendment process is not the same across all taxes	40.30% 162
There is not enough opportunity to append supporting documentation or explanations	20.15% 81
Lack of acknowledgement of the amendment by HMRC.	51.49% 207
The time taken by HMRC to respond to an amendment	56.97% 229
A lack of help and support provided by HMRC when making an amendment.	20.65% 83
The time limits in which amendments can be made to returns	39.05% 157
Total Respondents: 402	

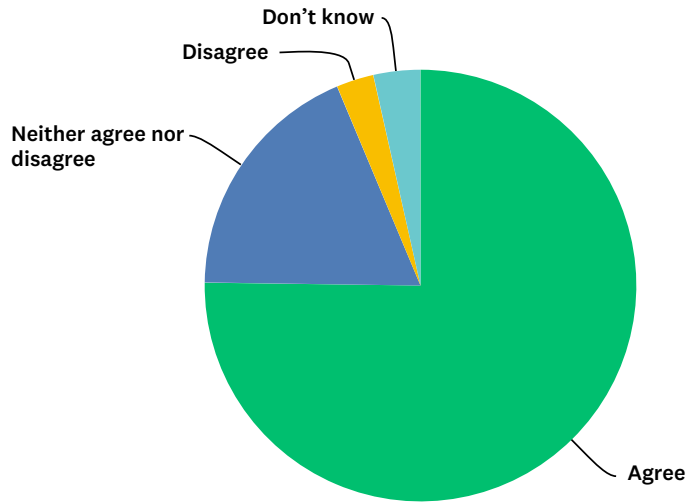
#	OTHER (PLEASE SPECIFY)	DATE
1	Dealing with the knock-on effect of an amendment, e.g. reallocation of payments, claiming refunds, adjustment of losses for other years	1/5/2019 11:50 AM
2	Cannot amend group relief where there are knock-on implications for other companies e.g. due to CIR changing as a result of audit of company A meaning company B has larger add back.	1/4/2019 2:38 PM
3	There are just too few staff for the complexities of our current systems. An experienced HGO or similar can resolve issues in minutes, whereas with computers on one case we have is still not resolved after 36 months.	12/31/2018 7:44 PM
4	The extended enquiry period created by making an amendment. The certainty of generating an enquiry if there is more than one amendment.	12/31/2018 1:12 PM
5	Nothing	12/31/2018 12:04 PM
6		12/15/2018 6:16 PM
7	None	12/13/2018 1:36 PM
8	As a large plc, we have a designated tax team as part of the CRM process. This makes amending returns much easier.	12/12/2018 10:06 AM
9	Lack of space to explain unusual matters	12/12/2018 7:51 AM
10	I don't have a problem with filing amended CT returns online.	12/9/2018 3:09 PM
11	It varies to be honest - most of the above could apply at one time or another.	12/7/2018 5:55 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

12	Concerning the limits I am referring to online submission only	12/7/2018 3:09 PM
13	Not clear what constitutes technical compliance	12/7/2018 1:51 PM
14	The fact that for SA, it was the case that to make an amendment you had to use the same software as used for the original return when filing electronically. I do not know if this is still the case.	12/7/2018 1:04 PM
15	Lack of clarity of facts from customers	12/5/2018 6:15 PM
16	Not really an issue when looking solely at income tax and SA	12/5/2018 5:38 PM
17	the failures of rigid digital technology	12/5/2018 3:49 PM
18	To be able to re-submit a VAT Return would be really helpful	12/5/2018 10:55 AM
19	N/A	12/5/2018 9:44 AM
20	For self assessment it would be useful to be able to file online amendments going back further than one year.	12/5/2018 9:23 AM
21	None	12/5/2018 8:25 AM
22	it would be useful to be able to submit amendments for all years online instead of just the previous year	12/4/2018 5:42 PM
23	You cannot make an online correction to a VAT error - it is all paper which HMRC never acknowledge receipt of.	12/4/2018 5:24 PM
24	none	12/4/2018 4:33 PM
25	dealing with incorrect amendments made by HMRC; following contact with HMRC the return is then amended to be how it was when submitted. This is probably the greatest cause of amendments I have experienced	12/4/2018 4:27 PM
26	Sometimes HMRC do not process an amendment despite acknowledging that they have received the amended return.	12/4/2018 4:19 PM
27	As already specified Qu. 9	12/4/2018 4:18 PM
28	none	12/4/2018 4:17 PM
29	the time for income tax returns to be amended between October and January is much longer than any other time of year, which is expected, but where the time frame to amend is coming up to ending, these also need to be prioritised.	12/4/2018 3:49 PM
30	N/a	12/4/2018 3:35 PM
31	For VAT, the lack of a time window after the submission deadline in which the figures on the return can be resubmitted without explanation.	12/4/2018 3:23 PM
32	none	12/4/2018 3:17 PM
33	the taxes are too different to have one process but you should certainly be able to amend all the digital returns online	12/4/2018 3:17 PM
34	Danger of Error penalty	12/4/2018 3:12 PM
35	The lack of certainty about enquiries thereafter	12/4/2018 3:11 PM
36	The HMRC Gateway is not updated to reflect the amendment very quickly	12/4/2018 3:10 PM

Q12 Making the amendments process consistent across taxes would be beneficial:

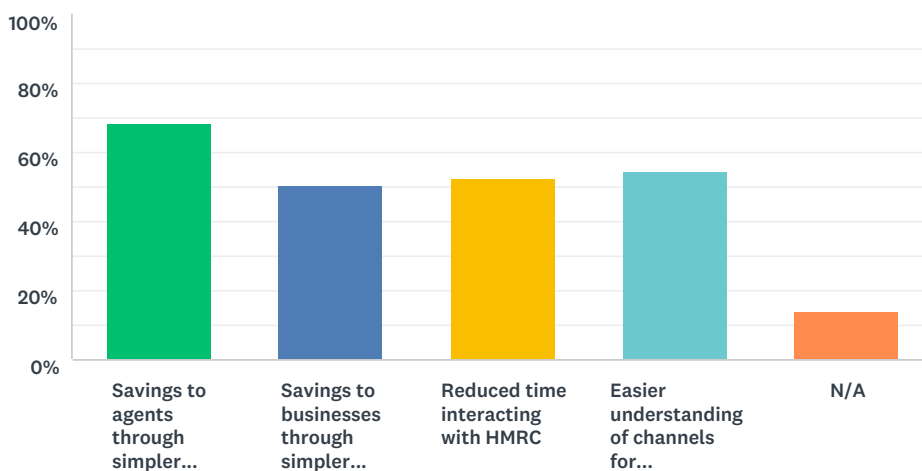
Answered: 428 Skipped: 3



ANSWER CHOICES	RESPONSES	
Agree	75.23%	322
Neither agree nor disagree	18.46%	79
Disagree	2.80%	12
Don't know	3.50%	15
TOTAL		428

Q13 If you answered 'agree' to the previous question, what do you believe those benefits would be?[Tick all that apply]

Answered: 383 Skipped: 48

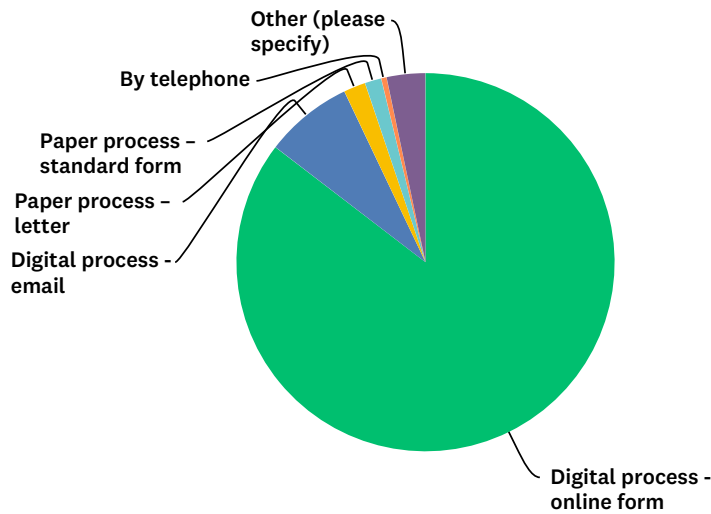


ANSWER CHOICES	RESPONSES
Savings to agents through simpler processes	68.67% 263
Savings to businesses through simpler processes	50.39% 193
Reduced time interacting with HMRC	52.48% 201
Easier understanding of channels for businesses and agents	54.57% 209
N/A	14.10% 54
Total Respondents: 383	

#	OTHER (PLEASE SPECIFY)	DATE
1	At present we have an Income Tax system that works very well and it is supported by sufficient well trained staff. Corporation Tax is once again very well staffed, but there are too few of them. VAT - the only way I have found to resolve an issue before the new forms was to raise it as a complaint, and then the experienced and well trained staff at Grimsby resolved the issue. PAYE - nightmare - no staff & no one to contact - if it is wrong, then there is no-one to talk to & on one case, we have tried to telephone - no telephone number that works, we have written and 3 months later had an impersonal letter back that was incorrect, no email facility - terrible. Computers can only do so much, after which you need trained staff on the telephone.	12/31/2018 8:27 PM
2	Clear one way to interact on all return matters	12/12/2018 7:57 AM
3	Consistency	12/5/2018 6:38 PM
4	I can work with any process but I would prefer all processes to have digital options	12/5/2018 2:32 PM
5	More security in knowing changes have been accepted	12/5/2018 2:22 PM
6	Agree for Income and corporation tax but not PAYE	12/5/2018 9:50 AM
7	Make it all like self assessment	12/4/2018 8:08 PM
8	Less stress for clients	12/4/2018 7:39 PM
9	n/a	12/4/2018 4:35 PM
10	If HMRC processed amended returns correctly then we would not have to be making follow up call and more calls. The HMRC adviser that you speak with has to refer the amendments to the back up. All of this takes time to manage and for us to contact HMRC again, etc.	12/4/2018 3:35 PM

Q14 How would you prefer to make amendments to returns?

Answered: 425 Skipped: 6

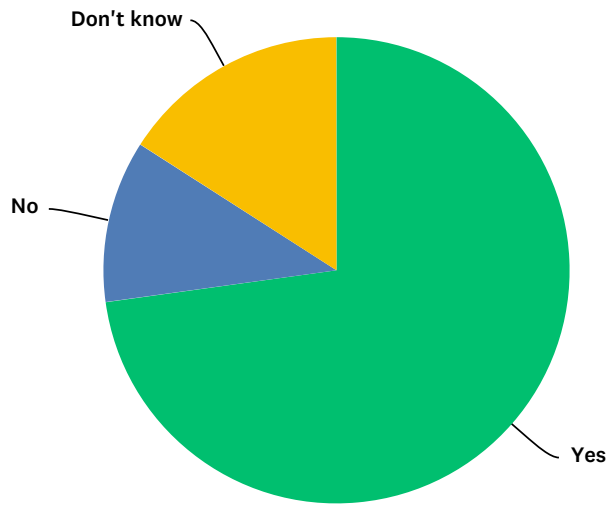


ANSWER CHOICES	RESPONSES	
Digital process - online form	85.41%	363
Digital process - email	7.53%	32
Paper process – letter	1.88%	8
Paper process – standard form	1.41%	6
By telephone	0.47%	2
Other (please specify)	3.29%	14
TOTAL		425

#	OTHER (PLEASE SPECIFY)	DATE
1	Digital: resubmission of the return, like SA prior year. It is best that HMRC is not involved in checking as it is sooo slow, and often makes errors.	12/28/2018 9:12 PM
2	Probably digital online but it really depends on what you need to do - sometimes a phone call can sort it out quite quickly and painlessly but then you sometimes find the amendment isn't actually followed through on so you need to do it all over again... Or sometimes a letter is easier/more convenient - but how do you know when/if it's been received or not	12/7/2018 6:00 PM
3	digital and letter for those who are not using software	12/5/2018 9:06 PM
4	N/A	12/5/2018 9:46 AM
5	Any process provided acknowledgment is received and the matter dealt with!	12/5/2018 8:58 AM
6	Digital process - refile amended return with software, supported by online form option. Removing the option to refile a return using software would increase costs and complexity.	12/4/2018 7:45 PM
7	Online or paper letter	12/4/2018 5:00 PM
8	Submitting amended return online to replace original	12/4/2018 4:35 PM
9	To a named officer (SPOC) when outside of amendment window	12/4/2018 4:10 PM
10	Digital update of a taxpayer's online tax account (if one can be brought in under MTD)	12/4/2018 3:59 PM
11	Online form solely designed for amendmernts ONLY	12/4/2018 3:31 PM
12	Resubmission of original return with required amendments, within sensible time limits, otherwise Digital process - on line form	12/4/2018 3:31 PM
13	Digital only excludes some and likely to lead to less staff at HMRC with technical knowledge.	12/4/2018 3:30 PM
14	Generally digital but forced digital would give insoluble problems	12/4/2018 3:16 PM

Q15 Would you support the introduction of a single digital amendment process across all taxes?

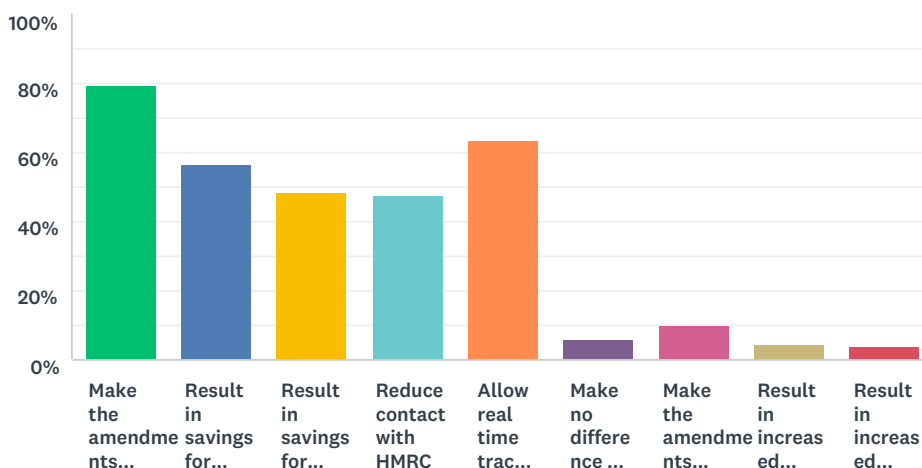
Answered: 427 Skipped: 4



ANSWER CHOICES	RESPONSES	
Yes	72.83%	311
No	11.24%	48
Don't know	15.93%	68
TOTAL		427

Q16 A single digital amendment process for all taxes would [Tick all that apply]

Answered: 395 Skipped: 36



ANSWER CHOICES	RESPONSES
Make the amendments process simpler	79.49% 314
Result in savings for agents	56.71% 224
Result in savings for businesses	48.61% 192
Reduce contact with HMRC	47.59% 188
Allow real time tracking of the progress of an amendment	63.54% 251
Make no difference to agents or businesses	6.08% 24
Make the amendments process more complex	9.87% 39
Result in increased costs to agents	4.56% 18
Result in increased costs for businesses	3.80% 15
Total Respondents: 395	

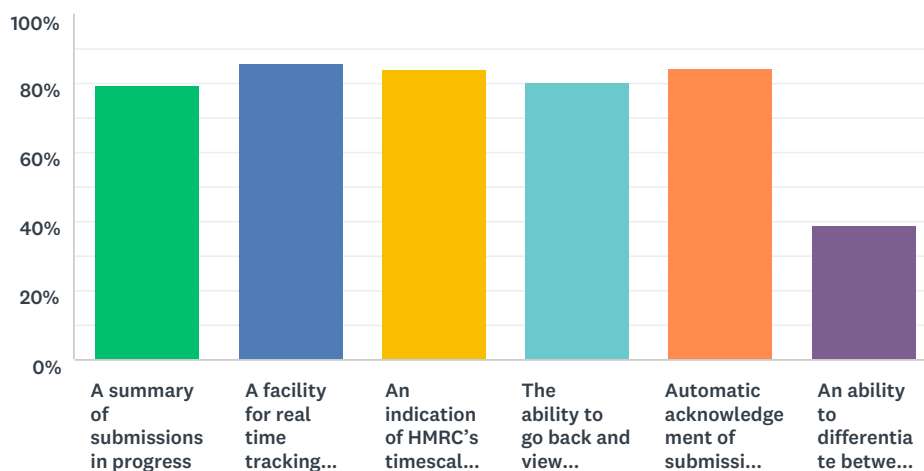
#	OTHER (PLEASE SPECIFY)	DATE
1	It would depend on what the new system would be. If modelled on the PAYE system - Heaven help us!!!! If it is to be like the SA Income tax system then it would be very much welcomed.	12/31/2018 8:27 PM
2	Any changes to HMRC software normally throw up problems, at least initially	12/21/2018 1:23 PM
3	Often are different people dealing with different taxes, so to have to do together would complicate things, unless it was optional. I can imagine for some small businesses the option of doing it altogether might be attractive, but it should not be compulsory	12/20/2018 9:55 AM
4	already answered this, above	12/13/2018 1:38 PM
5	No opinion	12/12/2018 8:15 AM
6	This can only occur by streamlining ALL types of returns including ad hoc ones such as ERS/ATED/NRCGT etc	12/12/2018 7:57 AM
7	As the submission process is different for all taxes it seems illogical that the amendments process could be the same for all.	12/11/2018 8:29 AM
8	The main thing would be the certainty that it has been received by HMRC.	12/7/2018 6:00 PM
9	Convey greater certainty of getting it right	12/7/2018 1:55 PM
10	Could be difficult to build in all the various amendments possible across all taxes into one system.	12/6/2018 4:17 PM
11	The effect of the digital solution depends on the form. If a standard form is used, then this could lead to greater, rather than fewer problems/delay/costs.	12/6/2018 11:40 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

12	For income tax purposes this may make it more complex as software already deals with this issue.	12/6/2018 8:50 AM
13	It would depend on the quality of the process ie WDF online process is unwieldy	12/6/2018 8:43 AM
14	it is a nonsense to think all taxes should be administered in the same way when they are so different	12/5/2018 9:06 PM
15	Help HMRC	12/5/2018 6:38 PM
16	I would rather the amendment process was incorporated into current digital processes rather than have a standalone amendment processed for all taxes	12/5/2018 2:32 PM
17	Not entirely sure what is meant by a single digital amendment process	12/5/2018 11:30 AM
18	Unsure	12/5/2018 11:27 AM
19	improve time taken to complete	12/5/2018 10:29 AM
20	Providing no penalties or interest	12/5/2018 9:50 AM
21	Would make better for some taxes but worse for others	12/5/2018 8:54 AM
22	The problem with a single process is that trying to make it fit all tax regimes can end up making it more complex.	12/5/2018 8:38 AM
23	Different taxes have different issues	12/5/2018 12:18 AM
24	N/a	12/4/2018 9:29 PM
25	I think it would be difficult to apply across all taxes and result in a lot of follow up communication with HMRC for "quirks" that don't fit in the boxes	12/4/2018 5:45 PM
26	result in savings, but only marginal. Otherwise makes little difference	12/4/2018 5:41 PM
27	Would depend on the process as work well for some taxes unless outside the 12 month window for an SA amendment	12/4/2018 4:48 PM
28	could be more complicated but not sure	12/4/2018 4:35 PM
29	Many clients still do not like direct contact with hmrc and several still have inadequate internet facilities	12/4/2018 4:31 PM
30	Need to get SPOCs involved	12/4/2018 4:10 PM
31	As I only deal with SATRs it is impossible to make any sensible comment as I don't understand or appreciate the amendment processes for other taxes	12/4/2018 4:00 PM
32	Above benefits *could* be realised, but need not necessarily be. It depends on how the process is designed.	12/4/2018 3:59 PM
33	more chances for hmrc to make a mess	12/4/2018 3:51 PM
34	Don't know	12/4/2018 3:48 PM
35	Sometimes you need to be able to write a letter or email. Not every case is straight-forward and therefore it may not be straightforward to be able to submit an amended online return. There needs to be flexibility in how agents can approach HMRC to sort the problem out.	12/4/2018 3:35 PM
36	That would be so difficult to do as each return is so different. It would be better to allow us to simply resubmit the return with the right figures on it with a brief explanation box and be able to do it for up to 4 years.	12/4/2018 3:35 PM
37	85% of cases may be improved but at the loss of adaptability to deal with the rest.	12/4/2018 3:30 PM
38	Would still need to put amendment through our own software	12/4/2018 3:30 PM
39	Provide proof of amendment and save time BUT ONLY IF process is fit for purpose for all taxes	12/4/2018 3:24 PM
40	Difficult to know. In principle okay but the taxes are all very different....	12/4/2018 3:19 PM
41	Reduce costs to HMRC if consistency in submission nature and methods	12/4/2018 3:18 PM
42	But as advised an emergency get out is needed	12/4/2018 3:16 PM
43	Waste government money	12/4/2018 3:13 PM

Q17 If a single digital amendment process were to be introduced, what features would you like this to have?[Tick all that apply]

Answered: 414 Skipped: 17



ANSWER CHOICES	RESPONSES
A summary of submissions in progress	79.71% 330
A facility for real time tracking of the progress of an amendment	85.99% 356
An indication of HMRC's timescales for processing	83.82% 347
The ability to go back and view previously submitted, and approved / rejected, amendments	80.68% 334
Automatic acknowledgement of submission of an amendment	84.54% 350
An ability to differentiate between different agents authorised for different taxes	39.13% 162
Total Respondents: 414	

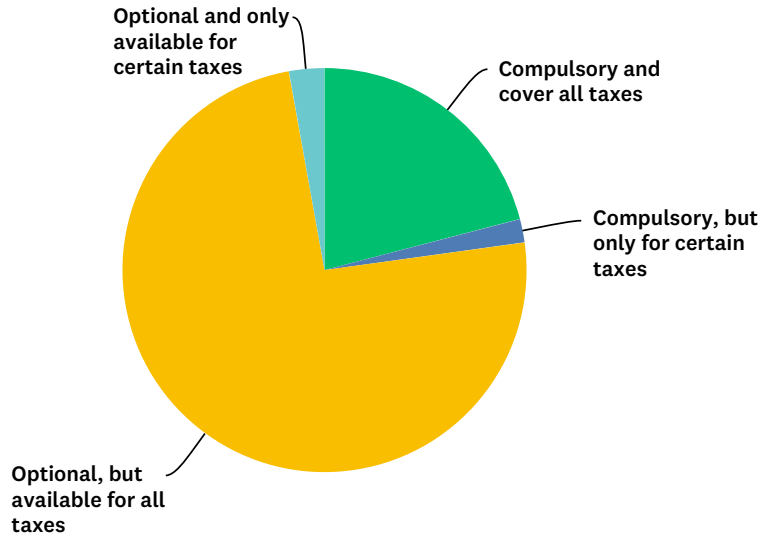
#	OTHER (PLEASE SPECIFY)	DATE
1	Experienced Revenue staff to handle amendments and issues.	12/31/2018 8:27 PM
2	A facility so amendments are processed automatically, with HMRC checking later if they want to.	12/28/2018 9:12 PM
3	Ability for several different people, potentially with different logins to be able to access it.	12/20/2018 9:55 AM
4	Highly improved Agent Services account to view all returns made for each client for each tax based on relevant authority by client	12/12/2018 7:57 AM
5	Stability of the process ie you can put all the info you need to without restriction - eg if you're making a disclosure - being restricted to a small no of characters means background info or mitigating circumstances for consideration can't really be given	12/7/2018 6:00 PM
6	An ability to differentiate between different Agents authorised for different taxes is especially important in my eyes.	12/7/2018 2:58 PM
7	Ability to attach documents and to write narrative explanations for amendments.	12/6/2018 11:40 AM
8	A contact email address for unanticipated problems	12/5/2018 6:38 PM
9	Tax calculations before and after amendments	12/5/2018 2:32 PM
10	HMRC should change now and check later as for SA	12/5/2018 9:50 AM
11	Single digital amendment will not work taxes too different.	12/5/2018 12:18 AM
12	cannot see that any of these features would make a difference	12/4/2018 5:41 PM
13	Confirmation of amendment and additional tax due as a result of amendment and how to pay	12/4/2018 5:23 PM
14	I'm not convinced that a single process is required. Sometimes trying to simplify things only makes them more complicated particularly in the cost of setting such a system up in the first place and the detailed technical software that would be required	12/4/2018 4:00 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

15	Full flexibility to provide supporting explanations for the amendments	12/4/2018 3:59 PM
16	Email communication is quick and effective	12/4/2018 3:35 PM
17	Don't understand what "An ability to differentiate between different agents authorised for different taxes" means	12/4/2018 3:31 PM
18	Timescale is only useful if accurate - notional timescales are useless	12/4/2018 3:24 PM

Q18 If a single digital amendment process is introduced by HMRC, assuming provisions are made for digitally excluded taxpayers, should this be:

Answered: 425 Skipped: 6



ANSWER CHOICES	RESPONSES	
Compulsory and cover all taxes	20.94%	89
Compulsory, but only for certain taxes	1.88%	8
Optional, but available for all taxes	74.35%	316
Optional and only available for certain taxes	2.82%	12
TOTAL		425

Q19 If you selected 'Compulsory, but only for certain taxes', please specify which taxes you believe should, or should not, be included:

Answered: 87 Skipped: 344

#	RESPONSES	DATE
1	n/a	1/5/2019 11:54 AM
2	Include CT, IT Exclude VAT	1/4/2019 2:42 PM
3		12/31/2018 8:27 PM
4	If done, I'd trial it on say SA for individuals, VAT and CT only. But I don't think this is a priority at all - leave and sort other issues first!	12/20/2018 9:55 AM
5	N/A	12/17/2018 8:46 AM
6	n/a	12/15/2018 2:27 PM
7	income	12/14/2018 1:01 PM
8	N/A	12/12/2018 5:10 PM
9	N/a	12/11/2018 10:29 AM
10	N/A	12/10/2018 9:12 AM
11	NA	12/9/2018 3:14 PM
12	income tax, VAT and paye	12/9/2018 6:35 AM
13	N/A	12/8/2018 10:54 PM
14	N/a	12/8/2018 7:58 AM
15	N/A	12/7/2018 4:34 PM
16	Income Tax	12/7/2018 3:50 PM
17	Income tax, VAT, corporation tax	12/7/2018 3:35 PM
18	N/A	12/7/2018 2:55 PM
19	n/a	12/7/2018 2:33 PM
20	Identical provisions may not apply, eg between SDLT, VAT and Income tax	12/7/2018 1:55 PM
21	n/a	12/7/2018 12:33 PM
22	N/A	12/7/2018 10:54 AM
23	N/A	12/6/2018 9:12 PM
24	n/a	12/6/2018 12:40 PM
25	N/A	12/6/2018 8:50 AM
26	N/A	12/5/2018 10:34 PM
27	N/A	12/5/2018 7:41 PM
28	Should be mainly for self assessment and corporation tax however across all taxes would be beneficial. Just having the process as optional initially to help people adjust to the new process.	12/5/2018 2:55 PM
29	Business taxes - VAT, PAYE and corporation tax should be compulsory. Personal taxes - income tax and IHT optional unless HMRC provides the necessary software free (to encourage, or rather to not deter, compliance)	12/5/2018 2:32 PM
30	n/a	12/5/2018 2:22 PM
31	NA	12/5/2018 11:27 AM
32	n/a	12/5/2018 11:21 AM
33	.	12/5/2018 10:29 AM
34	n/a	12/5/2018 10:19 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

35	IHT - unlikely to 'fit'	12/5/2018 9:55 AM
36	PAYE changes can be picked up on a self assessment return and should not be a separate issue for amendment or correction.	12/5/2018 9:50 AM
37	n/a	12/5/2018 9:50 AM
38	n/a	12/5/2018 9:25 AM
39	-	12/5/2018 9:00 AM
40	Stamp duty/inheritance tax should not be included.	12/5/2018 8:54 AM
41	N/a	12/5/2018 7:05 AM
42	N/a	12/4/2018 9:29 PM
43	N/a	12/4/2018 9:16 PM
44	N/A	12/4/2018 7:58 PM
45	SDLT on leases is too complex.	12/4/2018 6:51 PM
46	It c.f. vat	12/4/2018 5:40 PM
47	N/A	12/4/2018 5:23 PM
48	n/a	12/4/2018 5:10 PM
49	N/A	12/4/2018 4:59 PM
50	N/A	12/4/2018 4:52 PM
51	N/a	12/4/2018 4:49 PM
52	na	12/4/2018 4:47 PM
53	N	12/4/2018 4:42 PM
54	n/a	12/4/2018 4:35 PM
55	N/A	12/4/2018 4:21 PM
56	n/a	12/4/2018 4:20 PM
57	N/A	12/4/2018 4:20 PM
58	na	12/4/2018 4:19 PM
59	n/a	12/4/2018 4:16 PM
60	N/A	12/4/2018 4:10 PM
61	n/a	12/4/2018 4:09 PM
62	n/a	12/4/2018 4:03 PM
63	N.a	12/4/2018 4:01 PM
64	N/A	12/4/2018 3:54 PM
65	n/a	12/4/2018 3:52 PM
66	n/a	12/4/2018 3:52 PM
67	.	12/4/2018 3:45 PM
68	Na	12/4/2018 3:41 PM
69	N/A	12/4/2018 3:41 PM
70	N/A	12/4/2018 3:40 PM
71	I did not select that option	12/4/2018 3:40 PM
72	N/A	12/4/2018 3:38 PM
73	n/a	12/4/2018 3:34 PM
74	n/a	12/4/2018 3:32 PM
75	N/A	12/4/2018 3:29 PM
76	N/A	12/4/2018 3:24 PM
77	n/a	12/4/2018 3:24 PM
78	N/A	12/4/2018 3:24 PM
79	N/A	12/4/2018 3:23 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

80	N/A	12/4/2018 3:23 PM
81	n/a	12/4/2018 3:23 PM
82	n/a	12/4/2018 3:21 PM
83		12/4/2018 3:16 PM
84	N/A	12/4/2018 3:15 PM
85	N/A	12/4/2018 3:14 PM
86	n/a	12/4/2018 3:13 PM
87	N/A	12/4/2018 3:12 PM

Q20 If you selected 'Optional and only available for certain taxes' please specify which taxes you believe should, or should not, be included:

Answered: 122 Skipped: 309

#	RESPONSES	DATE
1	n/a	1/5/2019 11:54 AM
2	n/a	1/4/2019 2:42 PM
3		12/31/2018 8:27 PM
4	I don't think this is a priority at all - leave and sort other issues first!	12/20/2018 9:55 AM
5	N/A	12/17/2018 8:46 AM
6	It should be up to us as agents and taxpayers to decide how we let HMRC know. Out in rural Dorset a lot of folk don't have fast broadband access at home.	12/15/2018 6:23 PM
7	n/a	12/15/2018 2:27 PM
8	All taxes but option not to do digitally as a paper trail may be needed for cases likely to go to Tribunal	12/15/2018 9:35 AM
9	N/A	12/12/2018 5:10 PM
10	N/a	12/11/2018 10:29 AM
11	IHT, VAT, LBTT	12/11/2018 8:29 AM
12	N/A	12/10/2018 9:12 AM
13	NA	12/9/2018 3:14 PM
14	N/A	12/8/2018 10:54 PM
15	N/a	12/8/2018 7:58 AM
16	Would not want to force this procedure on all agents	12/7/2018 4:34 PM
17	SDLT	12/7/2018 2:55 PM
18	n/a	12/7/2018 2:33 PM
19	Income tax; Capital gains tax; corporation tAX	12/7/2018 1:55 PM
20	n/a	12/7/2018 12:33 PM
21	N/A	12/7/2018 10:54 AM
22	N/A	12/6/2018 9:12 PM
23	n/a	12/6/2018 12:40 PM
24	VAT Return errors should not be included	12/6/2018 11:55 AM
25	N/A	12/6/2018 8:50 AM
26	N/A	12/5/2018 10:34 PM
27	N/A	12/5/2018 7:41 PM
28	Personal returns, corporate returns, IHT. No experience of payroll aspects, or VAT	12/5/2018 5:41 PM
29	depends upon the client and situation	12/5/2018 3:52 PM
30	Option should be available across all taxes	12/5/2018 3:14 PM
31	Sdlit	12/5/2018 3:01 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

32	Mainly for self assessment and corporation tax. With the option of using it or not initially, then make it compulsory.	12/5/2018 2:55 PM
33	See 19 - I think optional for personal taxes and compulsory for business taxes, and by business taxes I don't mean sole traders who are not VAT registered and who have no staff, or rental businesses.	12/5/2018 2:32 PM
34	n/a	12/5/2018 2:22 PM
35	NA	12/5/2018 11:27 AM
36	n/a	12/5/2018 11:21 AM
37	all taxes	12/5/2018 10:46 AM
38	.	12/5/2018 10:29 AM
39	n/a	12/5/2018 10:19 AM
40	income tax, vat, sdlit should be included	12/5/2018 9:59 AM
41	The procedure for correction of VAT returns is already well established and there is no reason to change it.	12/5/2018 9:50 AM
42	n/a	12/5/2018 9:50 AM
43	n/a	12/5/2018 9:25 AM
44	-	12/5/2018 9:00 AM
45	All taxes to be included	12/5/2018 8:54 AM
46	It should be optional if submitting digital returns has opt outs. As mentioned above a single process is introduced for all taxes, then it can become overly complex, maybe 2 or 3 different processes for similar taxes would reduce the chance of it being overly complex.	12/5/2018 8:38 AM
47	Retains flexibility	12/5/2018 8:27 AM
48	ITEPA and ITTOIA	12/5/2018 7:27 AM
49	N/a	12/5/2018 7:05 AM
50	Income tax, IHT	12/5/2018 2:31 AM
51	Personal tax	12/4/2018 11:13 PM
52	Income tax	12/4/2018 9:55 PM
53	My thinking is that trends and learning will emerge over time, with the benefits of not forcing through a new system untried.	12/4/2018 9:38 PM
54	N/a	12/4/2018 9:29 PM
55	N/a	12/4/2018 9:16 PM
56	Income Tax and Corporation Tax	12/4/2018 8:44 PM
57	N/A	12/4/2018 7:58 PM
58	IT and Payroll	12/4/2018 6:24 PM
59	This depends on the system and what it lends itself to. Sometimes online submissions can be practical and useful, other times it is not. For example when submitting P11Ds, it is likely a lot of stakeholders in the business need to see what has been submitted, but only one payroll contact has access to the log in.	12/4/2018 5:45 PM
60	Sdlit	12/4/2018 5:40 PM
61	VAT should be included. I only advise on VAT so cannot comment on other taxes.	12/4/2018 5:26 PM
62	N/A	12/4/2018 5:23 PM
63	Personal Tax and corporation tax	12/4/2018 5:23 PM
64	n/a	12/4/2018 5:10 PM
65	incude sa , vat and corporation tax	12/4/2018 5:05 PM
66	N/A	12/4/2018 4:59 PM
67	N/A	12/4/2018 4:52 PM
68	N/a	12/4/2018 4:49 PM
69	na	12/4/2018 4:47 PM
70	All taxes should be included	12/4/2018 4:45 PM
71	N	12/4/2018 4:42 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

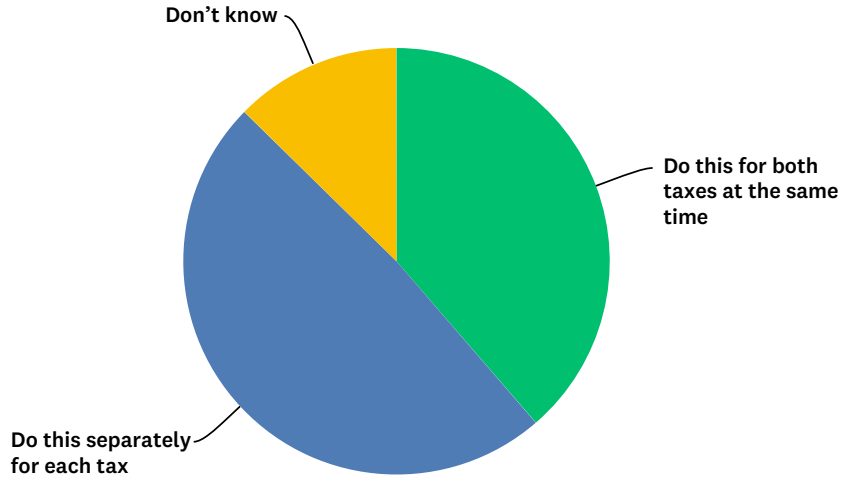
72	Optional for taxpayers who do not or cannot use IT	12/4/2018 4:39 PM
73	n/a	12/4/2018 4:35 PM
74	N/A	12/4/2018 4:21 PM
75	it would depend who was responsible whether it was an individual or an agent	12/4/2018 4:20 PM
76	N/A	12/4/2018 4:20 PM
77	na	12/4/2018 4:19 PM
78	.	12/4/2018 4:16 PM
79	N/A	12/4/2018 4:10 PM
80	n/a	12/4/2018 4:09 PM
81	n/a	12/4/2018 4:03 PM
82	N.a	12/4/2018 4:01 PM
83	Again unable to comment sensibly as not enough experience with other taxes. However, it is unlikely any system would fit all.	12/4/2018 4:00 PM
84	Self Assessment, Corporation Tax & VAT	12/4/2018 3:56 PM
85	N/A	12/4/2018 3:54 PM
86	Income Tax and Corporation Tax	12/4/2018 3:53 PM
87	n/a	12/4/2018 3:52 PM
88	n/a	12/4/2018 3:52 PM
89	Stamp duty, inheritance tax.	12/4/2018 3:51 PM
90	income tax, ni, cgt yes others no	12/4/2018 3:51 PM
91	Exclude IHT	12/4/2018 3:49 PM
92	CT & IT should be included	12/4/2018 3:49 PM
93	All taxes	12/4/2018 3:46 PM
94	.	12/4/2018 3:45 PM
95	Na	12/4/2018 3:41 PM
96	N/A	12/4/2018 3:41 PM
97	N/A	12/4/2018 3:40 PM
98	I did not select that option	12/4/2018 3:40 PM
99	The process would benefit from being optional initially so that any teething problems are dealt with	12/4/2018 3:38 PM
100	All taxes	12/4/2018 3:34 PM
101	CT, VAT, PAYE	12/4/2018 3:34 PM
102	ALL	12/4/2018 3:33 PM
103	Self- assessment	12/4/2018 3:32 PM
104	It probably depends, but the general regular taxes IT, CGT, VAT, CT	12/4/2018 3:30 PM
105	N/A	12/4/2018 3:29 PM
106	N/A	12/4/2018 3:24 PM
107	n/a	12/4/2018 3:24 PM
108	All	12/4/2018 3:24 PM
109	N/A	12/4/2018 3:24 PM
110	N/A	12/4/2018 3:23 PM
111	N/A	12/4/2018 3:23 PM
112	n/a	12/4/2018 3:23 PM
113	IT,CT IHT and VAT	12/4/2018 3:22 PM
114	Don't include Stamp duty and IHT	12/4/2018 3:21 PM
115	n/a	12/4/2018 3:21 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

116	Exclude IHT	12/4/2018 3:17 PM
117	All taxes in principle	12/4/2018 3:16 PM
118	N/A	12/4/2018 3:15 PM
119	Many still prefer to deal with HMRC in written form and not by digital programmes.	12/4/2018 3:13 PM
120	n/a	12/4/2018 3:13 PM
121	N/A	12/4/2018 3:12 PM
122	income tax, CT, VAT and PAYE	12/4/2018 3:12 PM

Q21 If you needed to make an amendment in respect of multiple taxes (e.g. correcting both income tax and VAT for a missing transaction), would you prefer to?

Answered: 419 Skipped: 12



ANSWER CHOICES	RESPONSES	
Do this for both taxes at the same time	38.66%	162
Do this separately for each tax	48.69%	204
Don't know	12.65%	53
TOTAL		419

Q22 Do you have any additional comments on the current process of amending any returns, or any suggestions for improvements you would like to see introduced?

Answered: 142 Skipped: 289

#	RESPONSES	DATE
1	My main issue is that when you make an amendment to the CT return for one company there is now likely to be a change to the tax position of another company due to Corporate Interest Restriction (as this calculation includes Tax-EBITDA and Tax-Interest for all UK companies). However the group relief rules only allow changes to the group relief claim by the original company with the error not any other company which is affected as a consequence of that error.	1/4/2019 2:42 PM
2		12/31/2018 8:27 PM
3	Try to keep HMRC human involvement out of the system. The speed is terrible, and the accuracy is poor. Instead please focus on making the HMRC software work. Example: PAYE disputed charges team. This only exists because HMRC's software doesn't work. We waste so much time dealing with matters like this.	12/28/2018 9:12 PM
4	I don't think this is a priority at all - leave and sort other issues first! Having a single form for taxes that have different timing of returns (monthly/quarterly and annual) dealt with by different people at different times could invite more problems than it solves.	12/20/2018 9:55 AM
5	The income tax amendment process is useful and I would be happy for it to be replicated across other taxes. IHT return processing by HMRC is sadly non-functional at present and any improvement here would be appreciated.	12/17/2018 5:56 PM
6	Consideration of amendment for in-year SA Returns for deceased individuals	12/17/2018 8:46 AM
7		12/15/2018 6:23 PM
8	Currently works fine in my office	12/13/2018 1:38 PM
9	Ongoing issues with HMRC failing to acknowledge receipt of amended returns even when submitted online and a receipt has been obtained.	12/12/2018 5:10 PM
10	It is essential time-limits for amending tax returns are made, especially the current rolling 4-year limit for VAT amendments	12/12/2018 8:15 AM
11	More flexibility via improved white space to enable commentary to explain items in returns - mainly for the non standard ones such as ERS	12/12/2018 7:57 AM
12	HMRC's speed of response needs to be improved	12/11/2018 10:29 AM
13	A significant increase in speed of dealing with Self Assessment amendments is required. We have had some that have taken around 5 months to be dealt with!	12/10/2018 10:38 AM
14	Amending CT returns online is straightforward and would be a good model for other taxes.	12/9/2018 3:14 PM
15	easier contact with HMRC on beta trials as currently almost impossible to get an answer.	12/9/2018 6:35 AM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

16	No	12/8/2018 10:54 PM
17	NO	12/8/2018 4:15 PM
18	Enterprise Investment Scheme claims are almost always made by amending an earlier return. It would be better to have the relief upfront, it would save HMRC time	12/8/2018 2:59 PM
19	Real time updates on the clients current tax position	12/8/2018 7:58 AM
20	A more consistent approach from HMRC if you phone; and some way of ensuring anything agreed in a telephone conversation has actually been recorded on the client record and acted on by HMRC (eg for tax codes). Sending letter is really hit-or-miss; how often are they 'not received'? So frustrating/wearying!	12/7/2018 6:00 PM
21	N/A	12/7/2018 4:34 PM
22	If interest is accusing , as HMRC take so long to process then this should be suspended	12/7/2018 4:30 PM
23	It just makes sense to consolidate all the processes in order to make it much simpler for all the parties involved, as well as reduce duplication of work and the risk of transposition errors within two adjustments of the same number	12/7/2018 3:13 PM
24	Only an ability to amend/submit Returns on line for a longer period than is currently the case.	12/7/2018 2:58 PM
25	No	12/7/2018 2:55 PM
26	no	12/7/2018 2:33 PM
27	Amendments to be possible for longer period of time - say 4 years but only if there is no change to the enquiry time limits (save for where an amendment is made).	12/7/2018 12:33 PM
28	No	12/7/2018 10:54 AM
29	N/A	12/6/2018 9:12 PM
30	Unless can be submitted online, the process becomes slow (HMRC response times) time consuming (reconciling HMRC adjustments to those expected months after the amendment was submitted). Frustrating for clients due to time scales and complexity of HMRC Statements on account.	12/6/2018 4:17 PM
31	Speed up IHT amendments they take months and we continually have to telephone to chase	12/6/2018 12:40 PM
32	Simplification would be welcome. Also HMRC being equitable in extension of time limits.	12/6/2018 11:40 AM
33	Resubmission via usual submission process is fabulous. An additional service would only be desirable to the extent that resubmission is not possible. Ideally extend resubmission.	12/6/2018 10:48 AM
34	N/A	12/5/2018 10:34 PM
35	Opening prior years to make ammendments to make previous years would enable a smoother process for adjusting for unpaid taxes and errors made by the taxpayer in previous years a smoother process for HMRC to recover unpaid tax. The time limits on refunds, enquiries and late payment penalties and interest can still be applied getting rid of the huge wait for HMRC to process this (the last one took 10-11 months despite repeated confirmation they were looking in to this.)	12/5/2018 7:41 PM
36	Chaotic. Need a facility to amend out of time returns to encourage compliance.	12/5/2018 6:38 PM
37	The current process for amending SA100 and SA900 using third party software works well. I believe that online filing of IHT returns is being piloted, although I am not involved in the trial. If these eventually work in the same way to SA100/SA900s, that would work well.	12/5/2018 5:57 PM
38	Often HMRC just ignore and you have to chase	12/5/2018 3:52 PM
39	It would be helpful for more forms to be available online therefore saving HMRC and agents / clients time and money. Having the ability to track a submission within our agent account and go back to review them would also be very helpful.	12/5/2018 2:55 PM
40	It would be nice to be able to identify returns that are final, that contain provisional figures and are waiting to be finalised, and that have been amended Also it would be useful to see the prep and post amendment figures	12/5/2018 2:32 PM
41	It seems wrong that amendments to prior years go to the bottom of HMRCs pile and the taxpayer has to wait a considerable amount of time for the amendment to be processed.	12/5/2018 2:26 PM
42	no	12/5/2018 2:22 PM
43	Making sure HMRC staff are fully trained and follow the following procedure: 1. Acknowledge on date of receipt (simple standard letter stating received and a timescale). 2. If delay in replying, a letter / contact advising when the amendment will be dealt with. 3. Final response - NO later than 15 days from original receipt.	12/5/2018 1:56 PM
44	If an amendment is submitted in paper form that HMRC acknowledge and provide a timescale for action. HMRC end up losing info and not dealing with matters on a timely basis at times.	12/5/2018 1:37 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

45	No	12/5/2018 1:10 PM
46		12/5/2018 12:10 PM
47	Understanding how HMRC have dealt with amendment	12/5/2018 11:30 AM
48	No	12/5/2018 11:27 AM
49	n/a	12/5/2018 11:21 AM
50	Consistency and communication is key. Differing departments have very different ways of working, and it creates confusion and frustration.	12/5/2018 11:02 AM
51	It would be helpful to be able to re-submit returns within the amendment window without having to do a claim for over-payment relief or having to write to HMRC	12/5/2018 10:58 AM
52	Base the PAYE amendments on replacement figures	12/5/2018 10:48 AM
53	Immediate processing by HMRC. An online process should achieve that automatically.	12/5/2018 9:55 AM
54	Most errors in returns are found when doing the following years returns so it would be sensible to allow a two years correction period before penalty and interest is considered.	12/5/2018 9:50 AM
55	no	12/5/2018 9:50 AM
56	The submission method will effectively be irrelevant if there is no change to HMRC procedures for processing. If HMRC do not process/pick up amendments any quicker than they currently do, changing the submission process won't really change much.	12/5/2018 9:31 AM
57	No	12/5/2018 9:25 AM
58	No	12/5/2018 9:25 AM
59	-	12/5/2018 9:00 AM
60	IR35 no appeal/challenge process	12/5/2018 8:54 AM
61	No	12/5/2018 8:54 AM
62	No	12/5/2018 8:54 AM
63	None.	12/5/2018 8:38 AM
64	no	12/5/2018 7:27 AM
65	No	12/5/2018 7:05 AM
66	There is little if any information provided to agents or taxpayer regarding the progress of the process	12/5/2018 6:43 AM
67	PAYE amendments especially EYU on RTI are a farce.	12/5/2018 12:18 AM
68	No	12/4/2018 9:38 PM
69	No	12/4/2018 9:29 PM
70	The current time limit of amending a return electronically (self assessment) is too short. The time it takes to look at an amendment is too long.	12/4/2018 9:21 PM
71	Where additional tax is due, allow online Self Assessment amendments for longer than 12 months. Where refunds of tax are needed after 12 months I understand additional checks may be required but being able to make amendments online would be greatly beneficial (saving agents time and clients fees).	12/4/2018 9:16 PM
72	Faster acknowledgement and processing by HMRC. Currently we are often unable to even confirm a letter has been received for several weeks, let alone processed.	12/4/2018 9:08 PM
73	No	12/4/2018 8:33 PM
74	Sorry. No	12/4/2018 8:08 PM
75	No	12/4/2018 7:58 PM
76	HMRC to have better communication between different departments so where an issue affects more than one tax or taxpayer (eg p11d affecting both employer and employee), so HMRC don't just shrug their shoulders and allow it to all fall apart.	12/4/2018 7:45 PM
77	IT and CT amendments seem to work well currently, however vat amendments are difficult and inconsistent how HMRC deal with them	12/4/2018 7:39 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

78	amending returns online within a year for IT and payroll is easy, its over a year that is complex	12/4/2018 6:24 PM
79	Extension of amendment timeframe.	12/4/2018 5:59 PM
80	no	12/4/2018 5:54 PM
81	Changes for new clients to returns by previous agent are difficult	12/4/2018 5:42 PM
82	current process works well, so why change it	12/4/2018 5:41 PM
83	No	12/4/2018 5:40 PM
84	I'd like to see a facility to amend a VAT return online where a mistake has been accidental and is easy to change.	12/4/2018 5:33 PM
85	Link between filing amendment and notifying\keeping CCM informed.	12/4/2018 5:23 PM
86	Would like such a digital system to extend to four year time-limits such as overpayment relief claims. The process for overpayment relief claims is very cumbersome and difficult to unlock valid claims.	12/4/2018 5:14 PM
87	no	12/4/2018 5:10 PM
88	no	12/4/2018 5:05 PM
89	N/a	12/4/2018 4:49 PM
90	no	12/4/2018 4:47 PM
91	No	12/4/2018 4:42 PM
92	no	12/4/2018 4:35 PM
93	No	12/4/2018 4:30 PM
94	Don't want the digital amendment process something extra that we have to sign up for . It should just be an extra facility to our own existing software tax programs	12/4/2018 4:22 PM
95	No	12/4/2018 4:21 PM
96	no	12/4/2018 4:20 PM
97	No	12/4/2018 4:20 PM
98	no	12/4/2018 4:19 PM
99	n/a	12/4/2018 4:16 PM
100	No	12/4/2018 4:13 PM
101	I would like to see all agents allocated a SPOC so that amendments and disclosures outside of normal time limits can be dealt with more efficiently.	12/4/2018 4:10 PM
102	n/a	12/4/2018 4:09 PM
103	The Current Beta on HMRC website for PAYE are WHOLLY inadequate; it is not possible (or at least VERY difficult) to reconcile the PAYE balance, especially when CIS tax deductions are involved. Each time HMRC amend them they seem to get worse!	12/4/2018 4:04 PM
104	Responses to paper amendments vary greatly between tax offices. It would be good just to have an automated email sent to agent to acknowledge receipt and an estimated timescale for response. It need not contain any confidential information. Or, if not possible, some kind of indication on the agent online SA records we are able to view.	12/4/2018 4:03 PM
105	Income tax self assessment amendments are brilliant. Go through in 24 hours.	12/4/2018 4:01 PM
106	No	12/4/2018 4:01 PM
107	For me the current system for SATRs works perfectly well and doesn't need changing.	12/4/2018 4:00 PM
108	Greater access to the agent portal for software applications - TCSL alphatax	12/4/2018 3:57 PM
109	no	12/4/2018 3:53 PM
110	n/a	12/4/2018 3:52 PM
111		12/4/2018 3:51 PM
112	remove penalties in most circumstances but increase interest on late payment & equalise interest rates for over & underpayments	12/4/2018 3:51 PM
113	There should be an option to resubmit VAT returns.	12/4/2018 3:50 PM
114	If a P11D is amended I would like to see this flow through to the tax return automatically if it has already been submitted.	12/4/2018 3:46 PM

CIOT/ATT member survey - Amendment of tax returns: call for evidence

115	No	12/4/2018 3:46 PM
116	no	12/4/2018 3:45 PM
117	N/A	12/4/2018 3:41 PM
118	None	12/4/2018 3:41 PM
119	NO	12/4/2018 3:41 PM
120	No	12/4/2018 3:40 PM
121	It is not really broken really. There are bigger matters in tax to be concerned about really.	12/4/2018 3:40 PM
122	I would like to see consistency in the time limits for amendments.	12/4/2018 3:40 PM
123	As noted above, HMRC are not processing all amended returns correctly - even if submitted online. Therefore we have to follow up by phone calls to HMRC. They have to refer it to back office. So the person we speak with cannot even action the errors/problems that the HMRC system has created.	12/4/2018 3:35 PM
124	n/a	12/4/2018 3:34 PM
125	I amend income tax self assessment returns for individuals. The process is very simple. I just amend the return and then submit it online. if the deadline for online submission of amendments could be extended that would be useful; although the overpayment relief claim process is very simple too.	12/4/2018 3:32 PM
126	No	12/4/2018 3:32 PM
127	No	12/4/2018 3:31 PM
128	More HMRC staff who have technical training.	12/4/2018 3:30 PM
129	The VAT processes are crazy. At a time when MTD for VAT is being introduced, any amendment to a VAT return can only be submitted on paper.	12/4/2018 3:29 PM
130	More responsiveness from HMRC after submitting an amendment and reductions in delays in responding.	12/4/2018 3:26 PM
131	the tax calculations are misleading for clients as they do not take into account payments made, i.e. they are only part of the picture.	12/4/2018 3:26 PM
132	N/A	12/4/2018 3:24 PM
133		12/4/2018 3:24 PM
134		12/4/2018 3:24 PM
135	Other than PAYE amendments I do not think that there is a need to prioritise the amendment process.	12/4/2018 3:24 PM
136	None	12/4/2018 3:24 PM
137	Digital process would be an improvement, but should not try to make a one-size-fits-all process for all taxes. Each tax needs different information and a single process would slow things down as HMRC ask for the additional info required but not included on the form.	12/4/2018 3:23 PM
138	no	12/4/2018 3:23 PM
139	HMRC training on authority for agents. As I deal with amendments relating to disclosures, I do not submit 64-8,s but rather signed authority letters from the client outlining the scope of authority. I have had to go back to HMRC on 3 occasions to explain that 64-8 is not mandatory for me to a act for a client, and would be inappropriate when not acting for ongoing compliance. Creates significant delay, and issues with clients when they ate told I can't act!	12/4/2018 3:18 PM
140	None	12/4/2018 3:17 PM
141	CT refunds are a nightmare at present; loss carryback claims on an amended personal return go to the bottom of a manual worklist; P11D amendments which cause reduced Class 1A NIC raise questions at to whether a refund of overpaid NIC is ever made	12/4/2018 3:16 PM
142	No	12/4/2018 3:12 PM