

## **I'm not looking for your vote – just your subscription**

*Tony Margaritelli hopes that HMRC's problems are properly addressed after the upcoming general election*

As I write the upcoming election is just weeks away, and it seems taxation is one of the big issues, with all manner of people offering views on how any cuts are to be funded and how much taxation needs to rise to cover various manifesto pledges. I am not going to add my tuppence-worth (younger readers may need to use Google here) to the debate.

My issue is that while I have read so many discourses on the mechanics of taxation – some of which have been frankly baffling – I am genuinely surprised that no one has mentioned simplifying the tax code to make it more understandable, more accountable and more dynamic. I suppose that's a wish too far.

It can be done and it should be done, but until politicians recognise the damage they do by tinkering around the edges nothing will change (other than the inevitable call to teach taxation at school as a universal panacea).

The actual administration of the tax code as undertaken by HMRC has not featured so far in this election. This I find surprising, bearing in mind how their performance has been so poor of late, resulting in their failure to correctly administer child benefit payments recently. Still, I suppose that's for the post-election debate.

We have a jam-packed issue for you which I hope you will find informative and helpful. I really want to say enjoyable, but it's about tax so I shy away from the word and will stick with informative and helpful. That said, while we get lots of emails we have never actually formally asked readers for them – so now I am.

If you have a question or an opinion, or maybe just want to make others aware of issues you or your clients are encountering, why not email me and I'll maybe it will find its way into a future issue of this magazine. If you have something about HMRC that you want to get off your chest then email me at [info@hmrctaxinvestigation.co.uk](mailto:info@hmrctaxinvestigation.co.uk). So don't moan to yourself – send it to us.

It's always great to feature new contributors and in this issue it's a big welcome to not one but three. We have Liam McKay looking at remote gaming duty; and Phil Allington recounting his recent interaction with HMRC's Debt Management Department, which turned out well (eventually). We also have part one of a two-part article from Paul Rosser covering R&D adviser scams, which I'm sure many of you involved in the R&D world will welcome.

If you're feeling the creative urge then why not get in touch with me and let's see if you could join the list of contributors – email me at [Tony@hmrctaxinvestigation.co.uk](mailto:Tony@hmrctaxinvestigation.co.uk).

This issue sees the welcome return to our pages of Patrick Way KC, Andrew Park, Mala Kapacee and Sarah Mawson, looking variously at such diverse aspects as VAT

errors, football agents, disclosures to HMRC and Electronic Sales Suppression software.

A packed edition for sure and one that I hope you feel is good enough to recommend a subscription to colleagues and friends. We are the only fully independent magazine operating in the taxation sphere, so every subscription is vital.

Thank you.

- Tony Margaritelli is the Publisher of HMRC EIP magazine