

## **Welcome to Robyn and a different take on MTD**

We hope you enjoy this issue, packed with features hand-picked to help you do your job better, writes Tony Margaritelli

### **Welcome to the latest edition of HMRC EIP magazine**

I'm really pleased to announce that for the duration of the run-in to the introduction of MTD next April we will feature content from Robyn Milstead, who already is swinging the MTD debate away from HMRC and back to the actual taxpayer.

Unlike the phalanx of software company staffers and HMRC's hired guns who have blazed away relentlessly of late, Robyn has caused quite a stir by simply and calmly asking the right questions and passing information to taxpayers and accountants alike in her MTD group. There is a link in her article to the group for those of you who want to join, and if you want a different take on MTD then join and see for yourself.

I'm delighted to say that after too long a gap we have an article from HaysMac's Danielle Ford, in which she explains that HMRC have inheritance tax in their crosshairs (and it's not just farmers). Gary Brothers finishes with the third and final part of his trilogy on ADR and I'm certain you will pick up some great tips to help you, your practice and your clients – I did.

Another of my favourite contributors also returns, and this time Elliot Green is looking at the sometime fraught relationship between liquidators and directors; if you have any companies that are struggling this will be a very useful article. Apart from Robyn, we have two other first-time contributors, so we welcome Andrew Hopkins who takes a look at VAT and care homes – and if you have clients in this sector it's a must-read. And Richard Edwards writes for us for the first time on the human cost of stalled, delayed and refused R&D claims, which many of you might well be experiencing at the moment. Matthew Sharp is covering something new to me, namely tax litigation funding, which the way things are going at the moment could not be so rare fairly soon.

Nicholas McLeman answered my call for information regarding whistleblowing with a great article highlighting some eye-watering figures from the US; and I'm pleased that one of my favourites Sarah Scala gives us an update on the workings of the Contentious Tax Group. I can't end without mentioning our recent Tolley Tax award winner Paul Rosser, who looks at the uses and abuses of Schedule 18 by HMRC in R&D claims, which is almost becoming the default stance.

It's a super issue and I've enjoyed pulling it together. I know that readers will find it informative and helpful as we all try to negotiate a way through the minefield that UK taxation has become. The call for simplification has failed to be heeded by the legislators, and we the professionals are now finding that even for the apparently simplest of cases HMRC systems, attitudes to interaction, inexperience and belief in tech as a cost cutter are adding so much to our costs. It's no surprise that sometimes we reflect that we should have walked away from clients and leave them to fend for themselves, which actually could be exactly what HMRC and their supposed tax gap really want. After all, don't they believe that we are believed to be part of the problem, not the solution? There I've said it.

If you like this issue please pass it to a colleague. Remember, a subscription costs only £95, and with no external backing every single subscriber counts.

- Tony Margaritelli is the Publisher of HMRC EIP magazine