

You've got to know who your friends are

Tony Margaritelli regrets the current lack of "healthy tension between HMRC and tax professionals"

As we move inexorably towards the introduction of MTD, I for one am thinking just when my social media feeds and emails will be free of HMRC staffers' pictures gurning at me from any and every angle. They are usually surrounded by accountants and the like who seem delighted to be in their company, and for some reason want to post these pictures not just to friends but presumably their clients, too.

This personalisation and promotion of taxation by HMRC via social media is a new phenomenon and, frankly, is not to my liking. While watching a particularly fawning exchange I was reminded of the words of Anthony Thomas, former CIOT and LITRG Chairman, who said there should always be "a healthy tension between HMRC and tax professionals". He went further saying: "There should be no cosy conferences, no favours or deals and no inside tracks," adding: "HMRC officials are happy to have closer working when it suits them" – a phrase I think we will be using more and more when MTD is finally rolled out and the struggles begin. I think we would do well to remember this when asked for or asking for a picture with HMRC staffers at some conference or other.

This issue is full of information and advice from some of the best our profession has to offer. Among other things we cover AI, PII, PAYE, R&D, MTD, SDLT and IR35, and we review HMRC's attitudes and actions in a case involving Barbara Bento and her team. We also turn the spotlight on HMRC's own 'Spotlight' publication. Still, to quote Jimmy Cricket, "There's more!" We also review the Statutory Review process and the new Corporate Criminal Liability of Failure to Prevent Fraud.

So thanks to Barbara Bento, Dave Chaplin, David Brindley, Gary Brothers, Jesmin Rahman, Mathew Sharp, Nick Scott, Paul Rosser, Phil Allington, Robyn Milstead and Sean Wakeman for helping make this a really thought-provoking issue that reminds HMRC and agents everywhere that, to borrow another phrase from Anthony Thomas: "We need to tax in accordance with the rule of law."

I hope you enjoy this issue as much as I and Managing Editor Adam Riches have enjoyed putting it together. Please recommend a subscription to colleagues and friends because, put simply, every subscription counts.

- Tony Margaritelli is the Publisher of HMRC EIP magazine