Tax update

June 2018

In this month's update we report on Guidance from HMRC on identifying who is an "enabler" of tax avoidance; a consultation on "off-payroll" working by contractors; and HMRC's update to its International Exchange of Information Manual to reflect amendments to the list of reportable jurisdictions for Common Reporting Standards. We also comment on three recent decisions relating to invalid closure notices; discovery assessments; and IR35.

News items

HMRC publishes Guidance on identifying who is an enabler of tax avoidance

On 30 April 2018, HMRC published Guidance that seeks to explain what makes an individual an enabler of tax avoidance under paragraph 7, Schedule 16, Finance (No 2) Act 2017. The Guidance also explains how information which is subject to legal privilege should be dealt with. more›

Consultation document published on "off-payroll" working by contractors

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HMRC updates "reportable jurisdictions" for Common Reporting Standard

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Case reports

Patel: enquiry and closure notices held to be invalid

In *Patel & Anor v HMRC* [2018] UKFTT 0185 (TC), the First-tier Tribunal (FTT), in finding in favour of the taxpayers at a preliminary hearing, has held that HMRC had not opened valid enquiries into the taxpayers' self-assessment returns, as the returns had not been made pursuant to a notice issued by HMRC under section 8(1), Taxes Management Act 1970 (TMA). more›

Tooth: discovery assessment invalid as no inaccuracy in return

In *HMRC v Tooth* [2018] UKUT 38, the Upper Tribunal (UT) has confirmed that a discovery assessment issued by HMRC was invalid as the taxpayer's self-assessment did not contain an inaccuracy and in any event there was no deliberate intent by the taxpayer to bring about an insufficiency of tax. more›

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MDCM Ltd: IR35 does not apply in employment status case

In *MDCM Ltd v HMRC* [2018] TC 6400, the FTT has allowed the taxpayer's appeal, concluding that its contractual arrangements were such that its principal employee was not an employee of the ultimate contracting company, for the purposes of IR35. **more›**

About this update

The Tax update is published on the first Thursday of every month, and is written by members of RPC's Tax team.

We also publish a VAT update on the final Thursday of every month, and a weekly blog, RPC's Tax Take.

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News items

HMRC publishes Guidance on identifying who is an enabler of tax avoidance

On 30 April 2018, HMRC published Guidance that seeks to explain what makes an individual an enabler of tax avoidance under paragraph 7, Schedule 16, Finance (No 2) Act 2017. The Guidance also explains how information which is subject to legal privilege should be dealt with.

The legislation defines a person who has enabled abusive tax arrangements as a person who:

- is a designer of the arrangements
- is a manager of the arrangements
- marketed the arrangements
- is an enabling participant in the arrangements
- is a financial enabler in relation to the arrangements.

Each has to be considered in turn and it is only necessary for a person to satisfy one of the above definitions in order to be subject to a penalty.

A copy of the Guidance can be viewed here.

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Consultation document published on "off-payroll" working by contractors

On 18 May 2018, the Government and HMRC published a consultation document on improving the rules relating to "off-payroll" contractors who work through their own companies. HMRC considers many such contractors to be effectively working as employees who should be taxed accordingly.

The focus of the consultation is to increase compliance in this sector. HMRC estimates that the UK Exchequer could receive an additional £1.2bn a year by 2023 if those paying tax as self-employed persons were taxed as employees.

The consultation document can be viewed here.

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HMRC updates "reportable jurisdictions" for Common Reporting Standard

On 25 April 2018, HMRC updated its International Exchange of Information Manual to reflect amendments to the list of reportable jurisdictions for the Common Reporting Standard.

The list removes Antigua and Barbuda, Brunei Darussalam, Grenada, Macao (China), Trinidad and Tobago and Vanuatu from the list.

The relevant section of HMRC's International Exchange of Information Manual can be viewed here.

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Case reports

Patel: enquiry and closure notices held to be invalid

In *Patel & Anor v HMRC* [2018] UKFTT 0185 (TC), the First-tier Tribunal (FTT), in finding in favour of the taxpayers at a preliminary hearing, has held that HMRC had not opened valid enquiries into the taxpayers' self-assessment returns, as the returns had not been made pursuant to a notice issued by HMRC under section 8(1), Taxes Management Act 1970 (TMA).

This article is based on an article first published in Tax Journal on 10 May 2018. A copy of that article can be viewed here.

Background

All statutory references below are to the TMA, unless otherwise stated.

The procedure, by which HMRC opens an enquiry into a personal tax return, closes its enquiry and, if appropriate, issues an assessment, will be familiar to most readers.

Ordinarily, HMRC will require a return to be filed, under section 8(1), for the purposes of establishing any amounts in which a person may be chargeable to income tax and/or capital gains tax in respect of a particular year of assessment. HMRC may then issue a notice of enquiry, under section 9A, to a taxpayer in respect of a return and in due course close its enquiry by issuing a closure notice under section 28A. A closure notice must state HMRC's conclusions and make any necessary amendments to the return to give effect to HMRC's conclusions.

Many taxpayers, however, submit returns to HMRC on a voluntary basis ie not pursuant to a notice issued under section 8(1). Taxpayers are of course required to notify HMRC if they are chargeable to income or capital gains tax for a year of assessment, under section 7.

Facts

The facts were not disputed. Two taxpayers (the taxpayers) completed paper self-assessment returns (in the form issued by HMRC) for the tax year ended 5 April 2009 (the Returns). The taxpayers did not receive a notice, under section 8(1), to file a return. The Returns were therefore "voluntary" returns.

The taxpayers' position was that, as the Returns were submitted voluntarily, they were not returns "under section 8(1)" and therefore HMRC could not enquire into the Returns under section 9A, or subsequently issue closure notices under section 28A.

HMRC disagreed with the taxpayers' analysis and issued closure notices under section 28A, amending the Returns further to the enquiries which it had carried out under section 9A.

The taxpayers appealed to the FTT.

Preliminary Issue

The FTT agreed to determine as a preliminary issue whether HMRC had the power, under section 9A, to enquire into the Returns and whether HMRC had the power, under section 28A, to amend the Returns in circumstances where the Returns were made and submitted voluntarily ie in circumstances where the taxpayers were not sent a notice to do so by HMRC under section 8(1).

Essentially, the issue before the FTT was whether the Returns had been made "under section 8" for the relevant purposes of the TMA. This phrase is significant because section 9A provides, so far as relevant, that HMRC may enquire into a Return filed "under section 8". If the Returns were not Returns filed under section 8, it followed that HMRC could not open an enquiry under section 9A. If there was no enquiry under section 9A, HMRC could not issue a closure notice under section 28A. HMRC did not dispute this analysis.

Arguments

Statutory construction

HMRC contended that the Returns were Returns made "under section 8". HMRC argued that section 8 provided a discretion to issue a section 8 notice, but there was no duty on HMRC to issue such a notice. The purpose of a section 8 notice is to oblige the taxpayer to make a Return containing information that is reasonably required for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment (and the amount of any such tax payable by him for that year). Where a taxpayer has submitted a voluntary return containing all relevant information, that is a relevant factor in the exercise of HMRC's discretion and it may decide not to issue a section 8 notice. HMRC contended that such a voluntary return which contained all relevant information was nonetheless a "return under section 8" as it gave effect to the statutory purposes referred to in the introductory wording of section 8(1) and the only aspect that was not engaged was the obligation to comply with a notice. HMRC argued that it was Parliament's intention, when drafting section 8, to ensure that there was a mechanism by which a voluntary return should be treated as a return under section 8. A purposive construction of section 8 should therefore be adopted to achieve the obvious intention of Parliament.

The taxpayers contended that sections 8, 9A and 28A, provided a rigid statutory code for enquiries. In particular, each step taken by HMRC required a notice to be given to the taxpayer. First, a notice to file a return, under section 8, required a return to be filed and it determined the due date for that return. If a notice is given and a return is not filed by the due date, the taxpayer may become liable to penalties. Secondly, an enquiry notice must be issued within a specified timeframe and, if no notice is issued in time, there can be no valid enquiry. Thirdly, a closure notice terminates an enquiry and can charge tax by amending the return. It followed, therefore, that without the requisite statutory notice under section 8, there could be no corresponding statutory effects.

The taxpayers argued that the Returns were not returns "containing such information as may reasonably be required in pursuance of the notice", because there was no such notice.

Collection and management powers

HMRC also relied upon its collection and management powers in sections 1 and 5, Commissioners for Revenue and Customs Act 2005 (CRCA).

As an alternative to its argument concerning the correct construction of section 8, HMRC submitted that it is entrusted, by sections 1 and 5, CRCA, with wide managerial discretion in the collection and management of taxes and that its decision to treat voluntary tax returns as made under section 8 was a lawful exercise of that wide managerial discretion.

If the position was otherwise, so HMRC argued, HMRC would, upon the receipt of a voluntary return, need to consider whether the return constituted a notification of liability within section 7. If so, it would most probably issue a section 8 notice to the taxpayer requiring the taxpayer to make a return under section 8. This would involve the taxpayer submitting the

same, or substantially similar, material to HMRC on the same self-assessment tax return. In the present case, HMRC was, by virtue of the Returns, in receipt of all the information required to be submitted for the purposes of section 8. HMRC argued that such a wasteful duplication of effort was avoided by its decision to treat voluntary returns as returns made under section 8.

The taxpayers argued that HMRC's care and management powers did not permit it to deem a voluntary return to be one submitted in response to a notice under section 8(1).

Ancillary powers
In the alternative to its collection and management powers argument, HMRC argued that its "ancillary powers", contained in section 9, CRCA, authorised it to treat a voluntary return as a return under section 8 and operated to 'clothe' HMRC's actions with the force of law. Section 9, CRCA, is a broad enabling provision which allowed HMRC, in order to fulfil its functions, to take any steps consistent with its public law duties which were necessary, expedient, incidental or conducive. The section prescribed no form and set no limitations on the manner in which HMRC may exercise its powers. It was submitted that where a policy or practice of HMRC was adopted in order to fill a legislative interstice, section 9, CRCA, gave it statutory force and effect.

The taxpayers advanced similar arguments to those relied upon in relation to sections 1 and 5, CRCA. It was submitted that section 9, CRCA, did not confer on HMRC a power to deem facts to exist which differed from the actual facts.

FTT decision
Statutory construction
The FTT rejected HMRC's argument based on a purposive approach to statutory construction. In the view of the FTT, the statutory language is clear and no application of the doctrine of purposive construction could lead to a different result. Accordingly, the FTT concluded that the Returns were not returns made under section 8(1) and therefore an enquiry could not have been opened under section 9A.

In answering the question what is "a return under section 8", the FTT said that a return under section 8 is a return which the taxpayer has been required by a notice given to him by HMRC to make and deliver to HMRC.

The FTT said at para [87]:

"The obligation arises because of the notice and without the notice there is no obligation. It is when a taxpayer delivers a return in discharge of this obligation that the taxpayer has delivered a "return under s.8" TMA. Moreover, this conclusion is consistent with the reasoning of this Tribunal in the Bloomsbury (on the analogous company tax provisions) and Revell cases ...".

It went on to say at para [88]:

"That conclusion cannot be changed by any application of the doctrine of purposive construction. The words used by Parliament in this statutory provision are entirely clear. Whilst a court or tribunal is not confined to a literal interpretation of the statutory words, but must consider the context and scheme of the Act as a whole, purposive construction cannot be used to give effect to a perceived different or wider policy objective in cases where the words used by Parliament do not bear that meaning...

... In this case, the meaning of the words used by Parliament is so clear that it cannot be changed by reliance [on] purposive interpretation – the legislature's purpose is made manifest by its language: a return under s.8 is only made where a return is filed in pursuance of an obligation to do so created by a notice given to the taxpayer under s.8(1) TMA."

The FTT confirmed that giving a notice under section 8(1) is a formal step which creates a formal legal obligation to submit a return. The making of a return in response to that legal obligation created by a section 8(1) notice is also a formal step which has legal consequences. It was, therefore, clear to the FTT that Parliament intended that those formal consequences should only flow in cases where a taxpayer has submitted a return after being required to do so by a notice given under section 8(1).

Collection and management powers
On this issue, the FTT concluded that HMRC's collection and management powers are circumscribed and cannot be used to override matters for which Parliament has expressly provided. The requirement for HMRC to serve a notice under section 8(1) for a return to be made "under section 8", is an express statutory requirement that cannot be waived by the exercise of HMRC's discretion.

Ancillary powers
In the view of the FTT, the deeming of the Returns as section 8 returns was not a power that was ancillary or incidental to HMRC's more general and specific powers. Accordingly, the FTT had little difficulty in rejecting HMRC's ancillary powers argument, commenting at para 125:

"I find it impossible to conclude that s.9 CRCA confers on HMRC the sweeping powers for which Ms Nathan argued. No authority was cited for such a dramatic and, to my mind, somewhat disturbing submission."

Comment
With over 450,000 taxpayers a year filing voluntary returns, the FTT noted that its decision would be an "inconvenient conclusion" for HMRC.

As the FTT itself recognised, HMRC could have adopted a different route, which would have been compliant with the legislation. It could have, having received the Returns: (1) issued discovery assessments (under section 29); (2) issued section 8 notices (thereby regularising the Returns); or (3) issued Simple Assessments under section 28H.

For reasons best known to itself, HMRC chose not to go down any of the above routes, preferring instead to rely upon an inappropriate application of the purposive approach to statutory construction and ambitious arguments in relation to its care and management powers, all of which were roundly rejected by the FTT.

HMRC have sought permission to appeal the decision to the Upper Tribunal.

A copy of the decision can be viewed here.

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Tooth: discovery assessment invalid as no inaccuracy in return

In *HMRC v Tooth* [2018] UKUT 38, the Upper Tribunal (UT) has confirmed that a discovery assessment issued by HMRC was invalid as the taxpayer's self-assessment did not contain an inaccuracy and in any event there was no deliberate intent by the taxpayer to bring about an insufficiency of tax.

Background

Mr Raymond Tooth (the taxpayer) sought professional advice on how he might reduce his income tax liability for 2007/08 and was advised that a tax planning arrangement known as Romangate might help him achieve this aim. The arrangement was designed to produce an income tax loss in 2008/09, which the taxpayer was advised could be set against his 2007/08 liability.

The taxpayer's advisers were unable to complete his self-assessment tax return for 2008/09 using HMRC's approved software. Due to a technical issue with the software they were unable to enter the income loss. The taxpayer therefore entered the loss on the partnership pages of his return and made a "white space" disclosure informing HMRC of what he had done and explaining that it was an employment loss and not a partnership loss that was being claimed.

In 2009, HMRC enquired into the claim but did not open an enquiry into the 2007/08 return because of the uncertainty at the time between enquiries into claims and returns which was the subject of ongoing litigation in *HMRC v Cotter* [2013] STC 2480.

In 2013, following the Supreme Court's judgment in *Cotter* in favour of HMRC, HMRC wrote to the taxpayer stating that as a result of the *Cotter* decision, income tax was overdue from the taxpayer because it had rejected his claim to offset the employment losses from the Romangate arrangements against his other income. The taxpayer argued that *Cotter* required HMRC to enquire into the return rather than the claim, which HMRC accepted. In 2014, HMRC then issued a discovery assessment pursuant to section 29, TMA, for 2007/08 claiming the taxpayer's return was inaccurate and that the mistake was deliberate. By claiming that the loss was brought about deliberately, HMRC was able to rely on the 20 year extended time limit for raising a discovery assessment under section 36(1A), TMA.

The taxpayer appealed against the discovery assessment, relying on the following two grounds:

- HMRC had not made a "discovery", and
- the assessment was out of time because there was no deliberate inaccuracy.

In order to successfully challenge the validity of the assessment, it was only necessary for the taxpayer to succeed on one of these grounds.

The FTT found in favour of the taxpayer and allowed his appeal. Whilst acknowledging that HMRC had made a "discovery", the FTT held that the situation had not been brought about deliberately. Section 29(4), TMA, was not satisfied and the discovery assessment was therefore invalid.

HMRC appealed to the UT.

UT decision
The appeal was dismissed.

The UT considered whether there was in fact an inaccuracy. It was accepted that the deduction the taxpayer sought to make in his return was not permitted. So the question was whether an entry in a document that is explicitly based on a bona fide, albeit controversial, interpretation of the law, which is later found to be incorrect, amounts to an inaccuracy. The UT decided that it does not. The taxpayer had clearly stated the position he was taking in his return and there had been full white space disclosure. Although the entry on the partnership pages of the return was clearly inaccurate, in the overall context, the UT concluded that the approach taken by the taxpayer, to force his interpretation into the return in a way that was precluded by HMRC's approved software, did not constitute an inaccuracy.

The UT's decision on whether there was an inaccuracy was enough to conclude the matter, as the pre-conditions to the operation of section 29 had not been satisfied. However, as the other points had been argued by the parties, the UT addressed those as well.

With regard to whether, if there were inaccuracies, they were deliberate, the UT concluded that any such inaccuracies were not. Again, it looked at the overall context and came to the view that because the taxpayer had taken steps to draw the purported inaccuracies to the attention of HMRC, he had not acted deliberately.

Finally, the UT considered whether, if the return and computation contained deliberate inaccuracies, there had been a "discovery" by HMRC. The UT formed the view that any discovery was made in 2009, when all the facts were known to HMRC and it first raised a challenge (when an enquiry was opened under Schedule 1A, TMA). If a discovery had been made then, it had become 'stale' by the time of the issue of the discovery assessment in 2014.

Comment
This is an important decision as the UT has confirmed that an entry on a return is not inaccurate if it is based on a bona fide interpretation of the law, notwithstanding that that interpretation is controversial and is later found to be wrong.

In addition, the UT's comments on what constitutes a discovery, for the purposes of section 29, are equally important. HMRC's conduct in this case was heavily criticised by the UT. The UT did not approve of HMRC's attempt to use the discovery legislation as a "replacement" for a Schedule 1A enquiry. HMRC had not opened the right enquiry at the right time and could not seek to use its discovery powers in order to circumvent the difficulties it faced.

The UT commented that on making a discovery, HMRC should act expeditiously in issuing an assessment. A discovery can only be made once and the taxpayer should be protected from HMRC relying upon a "stale" discovery. In this case, it was clear to the UT that the first officer made the discovery in 2009; the second officer simply found out something that was new to him. If the first officer determined not to issue an assessment, that outcome was binding on HMRC. The concept of "staleness" is an important and developing area of the law and is something which was discussed in *Pattullo v HMRC* [2016] UKUT 270 (TCC) and *Hicks v HMRC* [2018] UKFTT 22.

A copy of the decision can be viewed here.

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MDCM Ltd: IR35 does not apply in employment status case

In *MDCM Ltd v HMRC* [2018] TC 6400, the FTT has allowed the taxpayer's appeal, concluding that its contractual arrangements were such that its principal employee was not an employee of the ultimate contracting company, for the purposes of IR35.

Background

MDCM Ltd (MDCM), provides management services to construction companies. It was set up by Mr Daniels and his wife, who are directors and employees of MDCM. Mr Daniels has extensive experience in the construction industry, with a background in quantity surveying as an employee of a major construction company.

If a construction company required someone of Mr Daniel's expertise for a particular job, it contracted with an introductory company, in this case Solutions Recruitment Ltd (SRL), which contacted Mr Daniels as director of MDCM. If the instruction was acceptable, MDCM and SRL entered into a contract in standard form while SRL and the construction company, in this case, Structure Tone Ltd (STL), entered into a separate contract at a higher day rate for Mr Daniels' services.

HMRC was of the view that MDCM's contractual arrangements were such that Mr Daniels should be treated as an employee of the ultimate contracting company, STL, under Parts I to IV, Social Security (Contributions and Benefits) Act 1992 (the Intermediaries Legislation), commonly known as "IR35". Accordingly, in September 2016, HMRC issued determinations to MDCM under Regulation 80, Pay As You Earn Regulations 2003 for years 2012/13 and 2013/14 and decisions under section 8, Social Security Contributions (Transfer of Functions) Act 1999, for the period 6 April 2012 to 5 April 2014 (the Assessments).

MDCM appealed the Assessments to the FTT.

The only issue before the FTT was whether the Intermediaries Legislation applied. If it did apply, it would be for the parties to then try and agree the amount of tax due or otherwise revert to the FTT for the amount to be determined. If the FTT decided that the Intermediaries Legislation did not apply, then MDCM's appeal would succeed.

FTT decision

The appeal was allowed.

HMRC argued that control by STL was the most important factor. Relying on MacKenna J's comments in *Ready Mixed Concrete (Southeast) Ltd v Minister of Pensions and National Insurance* [1968] 2 QB 497, it argued that control included the power to decide the thing to be done, the way in which it should be done, the means to be employed in doing it, the time when, and the place where it should be done. Further, HMRC argued that it was not a question as to whether control was actually exercised, but the right of control that was important.

The FTT said that it had to determine the terms of a hypothetical contract between Mr Daniels and STL and then, as outlined by the High Court in *Hall v Lorimer* [1994] 1 All ER 250, it had to evaluate "the overall effect of the detail" in determining whether Mr Daniels should be regarded as an employee of STL, for the purposes of the Intermediaries Legislation.

The FTT considered and summarised the hypothetical contract between Mr Daniels and STL as follows:

- Mr Daniels was not controlled any more than any other contractor and could refuse to work on another site
- there was a contract for personal services as Mr Daniels could not provide a substitute to STL (even if the SRL contract said he could)
- Mr Daniels was paid £310 a day and had to pay his own travel, hotel and other expenses
- Mr Daniels took no other financial risks
- there was no requirement on either party to give notice to terminate, or entitlement to severance pay, or pay in lieu
- STL provided safety equipment to Mr Daniels, and
- Mr Daniels was not integrated into the STL business.

The FTT did not accept HMRC's arguments regarding control but did agree that the requirement for personal services and lack of financial risk pointed to an employment relationship. However, the FTT concluded that the nature of the payment arrangements, a flat rate per day with no notice period and no entitlement to any employee benefits, were inconsistent with employment. Further, Mr Daniels was not treated as an employee. Accordingly, the FTT found that under the hypothetical contract required by the Intermediaries Legislation, Mr Daniels would not be an employee.

Comment

This decision serves as a useful reminder of the factors which must be considered when deciding whether a person is an employee for the purposes of the Intermediaries Legislation. The decision follows close on the heels of the recent appeal of Christa Ackroyd, a former co-host of the regional Look North programme broadcast by the BBC, who lost her IR35 appeal in February of this year.

A copy of the decision can be viewed here.

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