



**THE  
CHARTERED  
INSTITUTE OF  
TAXATION**

**CIOT/ATT East Midlands Branch**

**“The New HMRC Powers”**

**Presented by Andrew Hubbard BMus PhD ATT CTA (Fellow)**  
**President of the Chartered Institute of Taxation**  
**Past President of the Association of Taxation Technicians**

**Date:** Wednesday 3 June 2009

**Venue:**

The Carriage Hall, Near Perkins Restaurant  
Station Road, Plumtree,  
Nottingham  
NG12 5NA

**Timetable:**

6pm – Refreshments and registration\*  
6.25pm – 5 minutes of Sense  
6.30pm – Lecture begins  
7.45pm - Questions  
8pm – Close

**CPD Hours: 1.5**

\*Refreshments sponsored by:



Beeston Business Centre, Technology Drive,  
Beeston, Nottingham. NG9 2ND  
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**The world turned upside down - or why everything you thought you knew about HMRC's powers is about to get thrown out of the window**

**A talk by Andrew Hubbard to the East Midlands Branch of the Chartered Institute of Taxation**

**June 2009**

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Well, nearly everything!

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**The new landscape**

- > Everything is changing
- > The review of powers has been underway for several years and some of the first elements of the new regime are already in operation
- > More is to come
- > In addition Budget 2009 has radically changed the landscape
  - > Naming and shaming
  - > Duties of senior accounting officers
  - > Spotlighting avoidance schemes
  - > Consultation on the role of tax agents

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**What does it all mean?**

- > This lecture is partly about giving you some signposts, but it is also about getting the opportunity to hear your views
- > The position is still very fluid
  - > The CIOT is in regular dialogue with HMRC and HMT over all of this, and there is every prospect that issues and concerns raised by members can be fed back into the dialogue at the highest level
- > So it is vital that you support the work of the Institute here as much as it is for the Institute to support the work that you do

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**The key design principles**

- > Similar types of behaviours should be dealt with in the same way regardless of the particular tax in question
- > The powers should distinguish between compliant taxpayers who make mistakes and taxpayers who, through lack of care or deliberate conduct, fail to pay the right tax at the right time
- > The enquiry process should be appropriate to the seriousness of HMRC's concern – there should be a different procedure for dealing with minor queries to that used in a full blown investigation
- > Every action of HMRC should be subject to an appeal right
- > HMRC will be as interested in helping clients get matters right for the future as it will in punishing them for past misdemeanours.....

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**Powers review**

- > A brief outline of some of the key issues arising from the powers review
- > This is not a complete account but is intended to put you on notice of some of the headline issues

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### **Powers- the big picture**

- > One of the key drivers behind the creation of HMRC was the need to modernise the powers of the tax authorities and to produce, as far as possible, a consistent set of powers across all of the taxes, direct and indirect
- > There has been very extensive consultation on all of this. Some of the legislation is already on the statute book and more will be enacted this year
- > Criminal matters are now dealt with entirely separately and these are outside the scope of this session

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### **The main areas of change**

- > Penalties
- > Information powers
- > Inspection powers
- > Record keeping
- > Time limits
- > Appeals

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### **Penalties**

- > There are now four categories of behaviour
  - > Innocent error
  - > Failure to take reasonable care
  - > Errors which are deliberate but where there is no concealment
  - > Errors which are deliberate but where there is concealment
- > Deliberate suppression of takings would be within category three but the creation of false invoices to suppress profits would be within category four

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### What are the penalty levels?

The basic levels of penalty are as follows  
Innocent error: Nil  
Failure to take reasonable care: 30%  
Deliberate but not concealed: 70%  
Deliberate and concealed: 100%

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### Suspended penalties

- > Penalties for reasonable care can be suspended
- > This is to allow the taxpayer the option of putting his affairs in order and ensuring that he takes reasonable care in the future
- > HMRC can specify a period of suspension and what the taxpayer needs to do to improve.
- > If the improvement has been made at the end of that period the penalty can be reduced or waived

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### Information powers

- > All of the old information powers in s19A, s20 and the CT equivalents disappeared on 1 April 2009
- > They are replaced by a wholly new suite of powers
- > The criminal powers previously within s20 have already been reformulated and are now in PACE
  - > These are outside the scope of this talk
- > Where an enquiry is already in progress on 1 April the new information powers will apply to any information requests issued on or after 1 April 2009. talk There are NO transitional provisions

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### **New information powers – basic principle**

- > HMRC is given a power to require a person to provide information or documents which is/are
  - > **Reasonably required to**
  - > **check**
  - > **a person's**
  - > **tax**
  - > **position.**
  
- > We need to know what each of these terms means

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### **Reasonably required**

- > Information can only be reasonably required where it could affect a person's tax position. If having the information could not affect a person's tax position now or in the future it is not reasonable to require it.

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### **Person**

- > Person has a wide meaning. It includes
  - > an individual
  - > a body corporate
  - > an unincorporated association
  - > a partnership
  - > the representative member of a VAT group
  - > an individual or organisation acting in the capacity of personal representative, and
  - > a trustee.
- > It also includes
  - > a company that has ceased to exist, and
  - > an individual who has died.

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### What is tax?

- > Tax for these purposes is
  - > Income tax (including PAYE)
  - > Tax deducted under the Construction Industry Scheme
  - > Capital Gains tax
  - > Corporation tax (including amounts treated as corporation tax)
  - > VAT
  - > Certain foreign taxes
  
- > Other taxes will eventually have similar powers –these are still subject to consultation and Finance Bill 2009 scrutiny

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### Tax position

- > This is very widely defined – it includes
  - > a person's past, present and future liability to pay any of the specified taxes
  - > penalties and other amounts payable or that may be payable in connection with tax
  - > claims, elections, applications and notices in connection with tax, and
  - > deductions or repayments of tax that the person is required to make, such as deductions under the PAYE Regulations, the Construction Industry Scheme or other provisions of the Taxes Acts

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### Interaction with returns

- > It must be stressed that these new information powers are not dependent on there being a return or an enquiry. They are freestanding
- > HMRC's draft guidance illustrates some of the circumstances where the information powers may be used without a return having been made
  - > This is not an exhaustive list, just a series of examples
- > These are listed on the next slide

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**Circumstances where the information powers may be used – HMRC draft guidance**

- > VAT assurance
- > PAYE audit
- > ensuring that statutory records, are being kept where no agent is acting or the agent reports a continuing failure to keep records
- > checking tax systems and processes in operation so that past and future compliance can be understood
- > identifying and quantifying the liability of 'ghosts' and 'moonlighters'
- > monitoring compliance with conditions for suspension of penalties
- > cases where HMRC suspects fraud
- > establishing details about tax avoidance schemes
- > following up an issue identified in a VAT, PAYE or NICs check which is relevant to income tax, capital gains tax or corporation tax.

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**Types of information notice**

- > There are three types of information notice
  - > Taxpayer notice
  - > 3<sup>rd</sup> party notice
  - > Unknown identity notice
- > We will concentrate on taxpayer notices.

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**Taxpayer notices**

- > Notices can be given requiring a person to
  - > Provide information
  - > Produce a document
- > Inspector has a right to take a copy and/or remove it for a reasonable period
- > Documents must be available on a reasonable basis
- > There are detailed rules for electronic documents

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### Taxpayer notices – time limits

- > No statutory time limit for the production of the information
  - > Notice must give a reasonable period
- > 30 days will normally be considered to be reasonable by HMRC

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### Private information

- > A notice cannot require a person to produce
  - > Personal records; or
  - > Information from personal records
- > But this doesn't mean what you think it might mean
- > In this context it is restricted to "records concerning any individual's physical, mental, spiritual or personal welfare"
- > So private bank statements can still be requested where they are reasonably required to check a person's tax position
- > We anticipate the issue of a new code of practice to cover how this is going to work operationally

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### Interaction with returns

- > Where a Self Assessment (SA) or Corporation Tax Self Assessment (CTSA) return has been made for a chargeable period, HMRC can only give an information notice to check the Income tax, Capital Gains tax or Corporation tax position if
  - > a notice of enquiry has been given in respect of the return, or
  - > a notice of enquiry has been given into a claim which relates to the tax to which the return relates, and
  - > the enquiry has not been completed.
- > This rule does not apply if there is reason to suspect, that
  - > tax may not have been assessed,
  - > tax may have been under-assessed or
  - > tax relief given may be excessive.
- > An enquiry has not been completed until a closure notice has been issued

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### Challenging a notice

- > HMRC does not have to get permission from a tribunal to issue a notice
  - > More about tribunals later in this presentation
- > The taxpayer therefore has a right of appeal to the first tier tribunal against the notice or anything contained in the notice
- > There is no right of appeal against a requirement to produce a record or document which the taxpayer has a statutory obligation to retain
- > Not much yet about the procedure to be adopted

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### Pre-empting the appeal

- > HMRC can apply in advance to the first tier tribunal for permission to issue a notice
- > Where this permission has been granted there is NO taxpayer right of appeal against the notice
- > Taxpayer has no right of attendance at the tribunal when HMRC applies for the notice
- > Taxpayer must be informed in advance that the notice will be applied for, and his representations must be passed to the tribunal
  - > Except in cases where giving notice might prejudice the assessment or collection of tax
- > We await further details of the process

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### Penalties

- > Failure to comply with a notice leads to a penalty of £300
- > Daily penalties of up to £60 per day for continued failure to comply
- > In extreme cases the tribunal can impose a tax-related penalty

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### Inspection powers

- > All of the various inspection powers have been modernised and a single regime applies to all relevant taxes
  - > This is to be extended to other taxes in FA 2009
- > For the first time HMRC is given a statutory right to inspect business premises across all relevant taxes
- > There are two separate powers
  - > Power to inspect premises
  - > Power to inspect goods
    - > This latter is generally for Customs Duty and Excise purposes and will not be dealt with in this presentation

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### Power to inspect business premises

- > Where the inspection is reasonably required for the purpose of checking a person's tax position, an officer may enter THAT PERSON'S business premises and inspect
  - the premises,
  - the business assets on those premises,
  - the business documents on those premises,
- > An officer does not have the power to enter or inspect any part of premises used solely as a dwelling.

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### Power to inspect

- > This is not the same as a power to search
- > Inspect is by eye: search is by hand
  - > This is a basic rule of thumb but HMRC's draft guidance gives much more detailed information on where the boundary between the two lies
- > We will need to be vigilant here in protecting clients' interests while at the same not preventing HMRC from carrying out its legal obligations

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### What is a business

- any trade, profession or undertaking by a person alone or in partnership
  - the activities of a charity (i.e. any body of persons or trust established for charitable purposes only)
  - the letting of property either as dwellings or to other businesses or any combination of the two
  - any public authority including Government department, local authority or local authority association, or
  - any entity that is required to be or is registered for VAT under any schedule to the VAT Act 1994.
- > Regulations are to be issued to clarify some marginal issues

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### Private homes

- > HMRC has no right to visit private homes
- > But it does have a right to visit a private home where part of the work of the business is carried on at that home or business records are kept at home
- > Inspection is only allowed into the parts of the house which are used for business purposes
  - > HMRC cannot visit purely private areas
- > HMRC's draft guidance suggests that where there is a "use of home as office adjustment" in the accounts the home is therefore being used at least partly for business purposes
- > Similarly if the home address is registered as the principal place of business for VAT HMRC will generally regard the home as being used for business purposes

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### Announced inspections

- > Normally inspections will be announced in advance and a date will be agreed with the taxpayer
- > But HMRC can give notice that they will be making an inspection without the taxpayer's agreement
- > The taxpayer must be given at least 7 days notice

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## Unannounced inspections

- > There are powers for unannounced inspections or inspections with fewer than 7 days notice
- > These need to be approved by an authorised officer or the first tier tribunal

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## Challenge to inspection

- > The taxpayer has an absolute right to refuse entry to the premises
- > Where there is a tribunal approved inspection there is a penalty of £300 for deliberately obstructing an officer in the course of the making an inspection
- > A lot more guidance will be needed in this area
- > Is the new power a "paper tiger" – in that it has no teeth?

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## What are business premises?

### Business premises

- > Business premises are the premises that HMRC have reason to believe are used in connection with the carrying on of a business. If only part of the premises is used in connection with the business, that part will be business premises.

- > Premises may be used in connection with the carrying on of more than one business. For example, a business landlord may own a parade of shops that are let to and used by other businesses.

### Premises

- > Premises include any building or structure, any land and any means of transport
- > Neither the building nor the structure nor the means of transport need to be standing on land owned by the same person, they may be anywhere.

### Means of transport as premises

- > A means of transport might be used as business premises, for example mobile fish and chip vans and market stalls run from vans.

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### Meetings

- > There is no statutory right for the Inspector to require a meeting with the taxpayer
- > Any meetings which do take place are still voluntary
- > When an inspector is examining records at the business premises he has no statutory right to speak to the taxpayer
  - purely a right to inspect the records

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### Enquiry powers

- > The formal s9A enquiries and the CT equivalents will remain on the statute book largely unaltered
- > BUT it is apparently HMRC's intention only to use these in more serious cases, either investigations or full technical reviews
- > Everybody accepts that the existing enquiry powers are extremely cumbersome in cases where HMRC simply wants a few bits of information
- > In addition the current powers only apply to enquiries into a tax return. If there is no tax return there is currently nothing to enquire into
- > So for example if HMRC wants to write to a non tax return taxpayer because it thinks that there might be some higher-rate liability on bank interest it has no power to require the taxpayer to reply. The only way that it can current do this is to issue a tax return
- > Enquiries will probably become the exception rather than the rule

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### Record keeping

- > The review of powers does not make any fundamental changes to the record keeping requirements imposed by the various different parts of the taxes acts
- > HMRC is given power to introduce regulations on record keeping, in particular to relax the strict basis in some circumstances
  - > As yet no regulations have been published
- > At the moment, therefore, we expect to see little if any change to the basic record keeping rules

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### Time limits for assessments

- > At the moment the assessment time limits are 6 years/5 years 10 months for all direct taxes
- > But where there is fraud or neglect the time limit is 20 years
- > For VAT there is generally a 3-year time limit
- > This is all changing

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### New time limits

- > There will now be three time limits for all taxes (i.e. including VAT)
- > A normal time limit of 4 years
- > An extended time limit of 6 years for assessing tax lost through the carelessness of the taxpayer
- > A 20 year time limit for assessing tax lost through deliberate action by the taxpayer
  - > This includes failure to put DOTAS reference number on a scheme return
- > Discovery rules largely remain as they were

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### Internal review

- > There is a new statutory foundation for internal reviews by HMRC
  - > There has never been any formal mechanism in direct tax
  - > In VAT there has been the ability to request a reconsideration
- > The review can only be into an HMRC decision
  - > i.e. it can't be into a matter which is still active
- > The internal review is not mandatory but it is expected that HMRC will offer it in most cases. Taxpayers will be able to request an internal review even if it is not offered

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## Internal review

- > Taxpayers who wish to appeal against a closure notice or other appealable decision will have the choice of going straight to the tribunal or seeking an internal review
- > It will be possible to appeal to the tribunal even after having had an internal review
- > HMRC has set up completely separate internal review teams – so it will not simply be a question of the case going to the officer's line manager – HMRC does genuinely seem to be putting distance between the review teams and the original caseworker
- > The internal review has to be conducted within 45 days, unless the parties agree a longer period.
- > The outcome of the review may be to uphold, vary or cancel the original decision
  - > i.e. the outcome may be a less favourable position for the taxpayer
- > There has been a pilot exercise on the workings of the internal review being conducted in the north and a significant proportion of the cases referred to the internal review teams have resulted in a change to the original closure notice
- > There are no costs associated with internal reviews

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## Appeals process

- > The General and Special Commissioners have disappeared
- > They have been replaced by the specialist tax chamber
  - > This will have two tiers
- > The lower tier will deal with most of the cases which were previously heard by the General and Special Commissioners
- > The upper tier will deal with the more specialised cases and will have certain reserved powers. It will function rather as the High Court used to.
- > The tribunal has the right to decide which tier will hear cases
- > In some cases the decisions of the lower tier can be appealed to the upper tier
- > Appeals from the upper tier (which are limited to appeals on a point of law) will go straight to the Court of Appeal

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## More on the appeals process

- > Administration
  - > This is all being centralised in Birmingham. Appeals are lodged to the tribunal centre and HMRC plays no part in the listing process for appeals
    - > In direct tax cases appeals will in the first instance still be made to HMRC but if the matter is not settled or dealt with by an internal review the taxpayer will then have to appeal directly to the tribunal
    - > In indirect cases the appeal will generally go straight to the tribunal
  - > We will all need to get used to a new process
- > Costs
  - > No costs will be awarded (to either side) in most cases
  - > In complex cases (which will be defined) costs will be awarded unless the appellant opts out before the appeal.
  - > This is the case for all taxes – i.e. including VAT

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### Naming and shaming

- > Budget 2009 has proposals for making public the names of people who deliberately evade tax
- > These are still in draft and are likely to be significantly changed before they become law
- > They will only apply where the tax under declared is at least £25,000 (this is cumulative not annual) and the penalty is for deliberate conduct or deliberate conduct with concealment
- > No naming and shaming where the taxpayer makes an unprompted disclosure or where, after challenge, he makes a full disclosure and qualifies for the maximum penalty mitigation
- > Additional compliance reviews where there is an investigation with a settlement of tax lost of more than £5,000.
- > A lot going on the background – watch this space!

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### Duties of senior accounting officers

- > Personal responsibility of senior accounting officers to sign off that the company had "appropriate tax accounting arrangements in place"
  - > These are "accounting arrangements that enable the liability to taxes and duties of the company and its subsidiaries (if any) to be calculated accurately"
- > Hugely controversial
  - > What is the aim? Robust systems or Board ownership of controversial tax policies?
    - > Mixed messages
- > Government has already made changes
  - > Would originally apply to all large companies (EU definition)
  - > Will now only apply to the largest 2,500 or so
    - > But we await the definition

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### Relationship with tax agents

- > If you haven't read the consultative document you should
  - > The outcome in this area could have profound changes for the whole way in which the tax profession operates
- > Nobody wants regulation – including HMRC?
- > But will that be the outcome of this process?
- > Aim is to drive out bad work
- > We can all agree in principle that that is a desirable outcome
  - > But what is bad work – is it incompetence or is it taking a stance which HMRC does not like
- > Please flood me with e mails about what you think – the consultation is still open and my reading is that there is a genuinely open mind within HMRC about what the proper solution is

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**EAST MIDLANDS CIOT & ATT – Events for 2009/2010**

<b>Date</b>	<b>Details</b>	<b>Timetable</b>	<b>Venue</b>
Wednesday 23 September 2009 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Advising the Self-Employed</b> Dean Wooten FCA CTA Principal Tutor at Tolley Tax Training <b>Branch AGM 4.15pm to 4.30pm</b>	4.00pm - Registration & refreshments <b>4.15pm – Branch AGM</b> 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	Premier Travel Inn, Braunstone Lane East Leicester LE3 2FW
Wednesday 7 October 2009 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Employment Status &amp; IR35 Update</b> David Smith LL.B (Hons) CTA (Fellow) Accountax Consulting	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	Best Western Leicester North (formerly the Comfort Inn) A46 Fosse Way Upper Broughton Leicestershire. LE14 3BH
Wednesday 4 November 2009 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Tax Investigations</b> Mark Morton BA ATII ATT Senior Tax Lecturer for Mercia	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	The Carriage Hall Nr Perkins Restaurant Station Road, Plumtree Nottingham. NG12 5NA
Tuesday 24 November 2009 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Practical Aspects of Employment Related Securities &amp; Share Options</b> Paul Giles CTA Solicitor	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	The Novotel Nottingham/Derby Junction 25 M1 Bostock Lane Long Eaton Nottingham NG10 4EP
Wednesday 10 February 2010 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>The Tax Aspects of Marriage Separation &amp; Divorce</b> Rebecca Benneyworth BSc FCA	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	The Novotel Nottingham/Derby Junction 25 M1 Bostock Lane Long Eaton Nottingham. NG10 4EP
Tuesday 30 March 2010 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Corporation Tax Update</b> Giles Mooney BSc ACA CTA Partner at PTP Group	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	Best Western Leicester North( (formerly the Comfort Inn) A46 Fosse Way Upper Broughton Leicestershire. LE14 3BH
Wednesday 21 April 2010 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>IHT &amp; CGT Update</b> Francesca Lagerberg FCA CTA (Fellow) Head of the National Tax at Grant Thornton UK LLP	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	Premier Travel Inn, Braunstone Lane East Leicester LE3 2FW
Tuesday 25 May 2010 4.00pm – 8.00pm <b>Cost: £40.00</b> CPD Hours: 3	<b>Finance Bill 2010</b> Robert Jamieson MA FCA CTA (Fellow) Mercer Hole Past President of the Chartered Institute of Taxation	4.00pm - Registration & refreshments 4.30pm - Lecture starts 6.00pm - Break for refreshments 6.30pm - Lecture resumes 8.00pm – Close	The Carriage Hall Nr Perkins Restaurant Station Road, Plumtree Nottingham. NG12 5NA
<b>June 2010</b> 6.00pm – 8.00pm <b>Cost: £15.00</b> CPD Hours: 1.5	<b>Topical Tax Issues</b> Andrew Hubbard BMus PhD ATT CTA (Fellow) Tax Director, Tenon Group PLC	6.00pm - Registration & refreshments 6.30pm - Lecture starts 7.45pm - Questions 8.00pm – Close	PricewaterhouseCoopers Offices Donington Court, Pegasus Business Park, Castle Donington, Derbyshire. DE74 2UZ



**CIOT/ATT East Midlands Branch would like to thank and acknowledge the support of the sponsors who made this event possible:**



For more details of how Harper Resourcing can help you please contact:  
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