

HMRC's Single Compliance Process (SCP)

What is it?

The SCP is a proposed new method of HMRC conducting tax enquiries across all the differing tax heads. Each enquiry will be identified as level 1,2,3 or 4; 1 being the least serious and 4 the most worrying. Further details can be found at:

<http://www.hmrc.gov.uk/news/scp-trial.pdf>

How will it affect me and my clients?

The intention is for a positive win/win in that the process is intended to be more co-operative. Inspectors will identify areas of concern in advance with agents which, hopefully, will result in speedier resolution of any disputed areas of concern.

Is the AAT involved in the consultation process with HMRC?

Yes, AAT is represented on the HMRC consultation group that is looking at the pilot and the proposed introduction of the Single Compliance Process.

What can I do?

If you have represented a client that has received one of the Single Compliance Process checks then the AAT would like to hear about your experiences and your views on the Single Compliance Process and whether or not you feel it to be an improvement over the previous system of tax enquiries. We do not need specific client details, just your objective impressions of the process. We can then take your comments forward before HMRC rolls out SCP nationwide.

Please email your comments to the AAT at: consultation@aat.org.uk