

# What's ahead

## Dates for your diary

### One minute with...

#### Name a memorable moment in your career.

Obtaining a tax refund of £2.3m for an ultra high net worth client and a NIC refund of £0.7m for his company.

#### Aside from your immediate colleagues, whom in tax do you most admire?

Undoubtedly, Patrick Soares of Field Court Tax Chambers, who first inspired me over 25 years ago with his wide ranging and yet in-depth knowledge of taxation. He has never let me down.

#### As an ex-inspector of taxes and then a tax practitioner for some 35 years, what are the most significant changes you have noted within HMRC?

As the older highly trained and experienced inspectors have retired, it is all too clear that their successors have not benefited from the same in-depth and rigorous training. As a result, all too often technical issues have to be referred up to specialists who are so overworked that, whilst practitioners are given four to six weeks to reply to HMRC letters, they often take as many months or more to provide their own substantive replies. There has also been a shift in approach and focus within HMRC, moving away from fairly applying the law towards maximising the tax take and concentrating on evasion and more recently on avoidance.

#### Has there been a turning point in your professional life?

Yes. My son Ben unexpectedly joining the practice in 2000 and subsequently qualifying as a chartered tax adviser and becoming the practice managing partner.

#### Apart from its sheer size, is there any one thing about the UK tax legislation that troubles you?

Yes indeed – the fact that every time the government wishes to introduce a relieving provision, such as the recent business investment relief for non-doms, HMRC and the Treasury seem to



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go out of their way to complicate it to such an extent as to render it practically useless.

#### If you could make one change to UK tax law or practice, what would it be?

The change in practice I would like to see is for HMRC to be able to give rulings like the Netherlands and Maltese tax authorities. This would be particularly helpful in providing certainty for taxpayers and encouraging inward investment from overseas.

The change in law would be to replace the present complex treatment of foreign dividends and the substantial shareholdings exemption with a simple European style participation exemption. This, together with our low corporate tax rates and no dividend withholding taxes, would greatly encourage more overseas holding (HQ) companies to relocate to the UK.

#### Looking back on your career to date, what key lessons have you learned?

Never rest on your laurels, do your best to keep up to speed technically and always put your clients first.

#### Tell us a secret.

I am fortunate to have a walled garden and as a consequence have been gardening organically for over 25 years. I find it mentally very relaxing; in fact, I firmly believe that in times of exceptional stress, it has helped me to keep my sanity. I once sat down and counted that my garden produces around 17 varieties of fruit and 15 varieties of vegetables.

### September

**26 Regulations:** The Value Added Tax (Imported Goods) Relief (Amendment) Order, SI 2014/2364, and The Gaming Duty (Amendment) Regs, SI 2014/1930, come into force.

**30 Consultations:** Comments due on *Maximising economic recovery: consultation on a cluster area allowance*.

**EU VAT refunds:** Deadline for submitting claims against other EU authorities for EU VAT costs during 2013 calendar year.

### October

**1 Regulations:** The Gaming Duty (Amendment) Regs, SI 2014/1930; The Corporation Tax (Instalment Payments) (Amendment) Regs, SI 2014/2409; The Tonnage Tax (Training Requirement) (Amendment) Regs, SI 2014/2394; The Value Added Tax (Amendment) (No 3) Regs, SI 2014/2430; The National Minimum Wage (Amendment) (No 2) Regs, SI 2014/2485; The Finance Act 2014, Schedule 37, Paragraph 22 (Commencement) Order, SI 2014/2461; and The Presumption of Death Act 2013 (Commencement and Transitional and Saving Provision) Order, SI 2014/1810, come into force.

**2 UT hearing:** *Spring Salmon & Seafood Ltd v HMRC* [2013] UKFTT 320 (TC): Company's appeal against decision on HMRC investigation into loss relief claim.

**3 Regulations:** The Income Tax (Earnings and Pensions) Act 2003 (Section 684(3A)) Order, SI 2014/2438, comes into force.

**Draft regulations:** Comments due on the following draft tax-free childcare regulations: the Childcare Payments (Eligibility) Regs, SI 2015/Draft; and the Childcare Payments Regs, SI 2015/Draft.

**Consultations:** Comments due on *Review of the oil and gas fiscal regime: a call for evidence*.

**5 HMRC deadline:** Deadline to notify HMRC of chargeability for income tax/capital gains tax for 2013/14 if not registered for self-assessment.

For a 'what's ahead' which looks further ahead, see [taxjournal.com](http://taxjournal.com) (under the 'trackers' tab).

### Coming soon in Tax Journal:

- Challenging accelerated payment notices.
- Is the VAT mini-one stop shop worth bothering with?