

[News story: Proposed change to probate fees](#)

The government is proposing to change the current probate fee structure from a flat rate fee to one based on the value of the estate.

To get probate the person dealing with the estate must [first submit an Inheritance Tax account](#) to HM Revenue and Customs (HMRC).

Probate registries won't normally accept an application for probate until HMRC has confirmed that it has processed the Inheritance Tax account.

However, while the process for introducing the new fee structure is ongoing, probate registries will accept applications for probate before the account has been processed by HMRC. The application must include a note to say that the appropriate Inheritance Tax forms will follow shortly.

[News story: BPDTS announces Digital Service Practice Lead line up](#)

We're very pleased to share that Andrew Bolton has taken up the role of Digital Service Practice Lead (DSPL) for our Data and Analytics community, completing our line-up of community leaders.

Andrew Bolton

Andrew joins us with a wealth of private sector data analytics, modelling and insight experience, having held data engineering and data science leadership positions at a number of high profile organisations across a range of industry sectors. Considered a thought leader in the profession, Andrew is a regular conference presenter and panel member, and was a finalist in the Data Leaders Awards in 2018. As Associate Faculty at the University of Leeds and Fellow of the Royal Statistical Society, Andrew continues to expand his skills and knowledge whilst supporting the next generation of data gurus.

Talking about his new role, Andrew said:

I'm really excited to lead a community of data experts using the latest skills, knowledge and cutting edge tooling to improve services for millions of UK citizens.

Loveday Ryder, BPDTS Ltd Chief Executive Officer, talking about the appointment said:

We're thrilled Andrew joins us at such an exciting time as we continue to expand the scale and range of services we provide to the Department for Work and Pensions (DWP).

Andrew joins 5 other Digital Service Practice Leads who have been recruited to lead and develop our digital, data and technology communities.

Delivery Management

Emma Collingridge joined our organisation in August 2018 as our Delivery Management Practice Lead. Most recently before this she led a multi-million pound digital transformation and agile software development programme at Stockport Council. Visit our [delivery management service catalogue](#) for more information about the services Emma and her community provide.

Emma Collingridge

Product Design

Phil Middlemass joined our organisation in October 2018 to head up our Product Design Practice. Phil's background is in digital and user experience design. He has 19 years experience in private sector digital agencies, delivering user-centred platforms for national and international clients across many sectors. Visit our [product design service catalogue](#) for more information about the services Phil and his community provide.

Phil Middlemass

Engineering

Stuart Taylor joined BPDTS Ltd in December 2018 as our Engineering and Quality Assurance DSPL. Before this he spent many years designing, developing and testing digital services for private sector household names such as Autotrader, Yodel and Laterooms.com. Visit our [engineering service catalogue](#) for more information about the services Stuart and his community provide.

Stuart Taylor

Architecture

Steve Anderton joined BPDTS Ltd in January 2019 as our Architecture Practice Lead. Steve has more than 20 years IT experience, most recently in senior roles leading technical infrastructure design teams at Co-operative Financial

Services and CGI. Visit our [architecture service catalogue](#) for more information about the services Steve and his community provide.

Steve Anderton

IT Service Management

Darren Smith joined BPDTS Ltd in October 2018 as one of our 2 IT Service Management Practice Leads. Before this he worked in digital technology roles in both the public and private sector, including in RCDTS, a similar public sector organisation to our own delivering services to HMRC.

Darren Smith

Keith Brown, our other IT Service Management Practice Lead, joined our organisation in March 2017 and took up his new DSPL role in the middle of 2018. Before this he worked at Hewlett Packard. As a Service Manager he built a vast knowledge of DWP and the systems they use. Visit our [IT Service Management service catalogue](#) for more information about the services Darren, Keith and their community provide.

Keith Brown

Talking about all of these recent appointments, Loveday Ryder said:

We've invested time and effort to attract and recruit high calibre digital, data and technology experts from across the public and private sector. I'm thrilled with the calibre of experts that we've assembled and am very much looking forward to working together to achieve our goals.

[Press release: HMRC wins £40 million battle against tax avoidance promoters](#)

The victory over Hyrax means the promoter now has to disclose the details of their tax avoidance scheme to HMRC, along with the names and addresses of 1,180 high earners who used it.

If Hyrax fail to provide the required information to HMRC they could face a penalty of nearly £6 million, as well as £5,000 per day for not fully

disclosing the scheme.

The scheme promoted by Hyrax was a disguised remuneration avoidance scheme which worked by paying scheme users in loans so they could avoid paying Income Tax and National Insurance on their earnings.

Scheme users were paid just enough to comply with the National Minimum Wage. The rest of their income was made up in loans which were transferred to an offshore trust in Jersey. The amounts received under loan agreements were not declared as income on the scheme users tax return, meaning they didn't pay tax on all their earnings.

Mel Stride, Financial Secretary to the Treasury said:

HMRC is cracking down on the unscrupulous promoters who sell these highly contrived tax avoidance loan schemes.

Promoters need to take note of this decision and make sure they contact HMRC urgently about schemes they haven't yet disclosed.

The First-tier Tribunal agreed with HMRC that Hyrax Resourcing Ltd had not complied with the Disclosure of Tax Avoidance Schemes (DOTAS) rules, which requires promoters to tell HMRC about the schemes they sell.

The Hyrax scheme was a successor to the K2 arrangements which became widely known about in 2012.

New legislation has been introduced every year since 2014 to help HMRC take on promoters and enablers of tax avoidance schemes.

Over 100 promoters and others involved in tax avoidance have been investigated by HMRC in recent years.

Read the [First-Tier Tribunal decision in full](#).

The Tribunal confirmed Hyrax were the scheme promoters under DOTAS rules.

Hyrax Resourcing Limited accepted applications from users, created employment contracts, signed service contracts, paid employees and transferred loan agreements to offshore trusts. Scheme users paid Hyrax 18% promoter fees to allow them to access the scheme.

The Hyrax scheme operated as follows:

- UK earners quit their job
- they sign a new contract with a UK trust
- the UK trustees 'rehire' their new employee to their previous employers or previous customers but take their earnings and their 18% fee
- from the remaining 82% the trustees pay the employee just enough salary each month to comply with National Minimum Wage rules and the rest is paid in the form of 'loans'

- the trustee transfers its rights to be repaid the loan to an offshore trust in Jersey – with the intention that the loans are never repaid
- the amounts loaned are not included on the employees tax returns in an attempt to avoid paying Income Tax and National Insurance

The penalty for failing to disclose a scheme is £5,000 per client, as well as £5,000 per day for not fully disclosing the scheme.

Certain DOTAS failures could result in action being taken under the Promoters of Tax Avoidance Schemes (POTAS) legislation. Penalties under POTAS legislation can be up to £1 million.

New rules introduced 2017 allow HMRC to issue penalties up to 100% of the fees earned to anybody who designs, sells, or enables the use of a tax avoidance scheme. Further information about enablers legislation is available on GOV.UK [<https://www.gov.uk/government/collections/tax-avoidance-enablers>].

The Tribunal said of Bosley Park and Peak Performance Head Office Services Ltd that they “promoted the arrangements in the colloquial sense by advertising them” but under DOTAS rules this wasn’t enough to make them promoters.

The Tribunal found evidence that:

- Director of Hyrax Resourcing Limited is Joanne MacNamara
- Directors of Peak Performance Head Office Services Limited are Gordon Berry and David Gill
- Director of Bosley Park Ltd is Douglas Aitkin

There is no right of appeal against the Tribunal decision, although Hyrax can seek a Judicial Review.

DOTAS

DOTAS was introduced in 2004 and has been strengthened and broadened since its introduction to keep pace with the ever-changing tax avoidance landscape. It covers tax avoidance involving: Income Tax, Capital Gains Tax, Corporation Tax, National Insurance contributions, Stamp Duty Land Tax, Inheritance Tax and the Annual Tax on Enveloped Dwellings.

DOTAS relies on ‘hallmarks’ to describe what has to be disclosed. HMRC keeps these ‘hallmarks’ under review and they have been regularly updated and strengthened since DOTAS was introduced.

DOTAS is a self-assessment regime – the promoter must consider the scheme it is developing and disclose it to HMRC if it meets any of the hallmarks.

The forms that promoters and employers are required to use make it clear to the recipient that they are ‘involved in a Disclosed Tax Avoidance Scheme’. Promoters are required to give scheme users the tax avoidance ‘Scheme Reference Number. This doesn’t mean the scheme has been ‘approved’ or that the arrangements work. In fact, scheme users are being put on notice that it

is likely HMRC will want to investigate their tax affairs.

Read the [full DOTAS guidance](#).

Media contact: Chris O'Callaghan, 03000 585 022

[Press release: Porsche is the number one prestige car brand clamped last year by DVLA](#)

Make	Total clamped and impounded
Porsche	199
Abarth	28
Maserati	23
Bentley	20
Cadillac	19
Tesla	10
Triumph	10
Aston Martin	8
Rolls-Royce	8
Ferrari	7
Lotus	4
TVR	3
Hummer	1
Lincoln	1
McLaren	1

In the last financial year, there were 133,000 vehicles clamped for being untaxed. These included almost 350 prestige cars including 199 Porches, 28 of the Italian supercar, Abarth, 23 Maseratis, 20 Bentleys and even a Hummer.

Taking the top spots overall were the UK's most popular make and models with 6,000 each of the Ford Focus and Vauxhall Astra. And 73 London Taxis, 5 Harley-Davidsons, 4 motorhomes and an Iris Bus were also clamped for being untaxed.

Still making the top ten most popular colour of vehicles to be clamped was silver with more than 32,000 clamped during the year, 2,000 more than the previous year. Black vehicles just pipped blue vehicles into second place and 690 gold vehicles were also clamped.

Colour	Total clamped and impounded
Silver	32,558
Black	25,329
Blue	25,026
White	16,663
Grey	12,303
Red	11,126
Green	5,489
Yellow	842
Beige	813
Gold	690

DVLA's Senior Enforcement Leader Bethan Beasley said:

These figures show that it doesn't matter what type of vehicle you own, whether it's a sports car, motorhome or even a bus – if you don't tax it, we'll clamp it.

It's never been easier to tax your car – it's just a few clicks to do it online and you can do it 24 hours a day. Don't take the risk – it just isn't worth it.

Notes to editors:

1. See the full list of clamped and impounded vehicles for 2017 to 2018: [Vehicles clamped by make and model 2017 to 2018](#) (PDF, 602KB, 42 pages)
2. You can [check the tax and MOT status of a vehicle](#) anytime via our online vehicle enquiry service.
3. You can [tax a vehicle 24 hours a day, 7 days a week](#).

[News story: Defence Academy conference focuses on deterrence and assurance](#)

The Defence Academy of the United Kingdom, in association with the Defence Science and Technology Laboratory (Dstl) Deterrence and Assurance Academic Alliance (DAAA) and King's College London, will be hosting its annual conference on 22-23 May 2019. The theme of the conference is Putting Modern Deterrence into Practice.

The question the conference seeks to examine is: 'What are the challenges of

putting deterrence into practice in an increasingly complex and interconnected world?'. Delegates will explore the concept and practice of deterrence in the 21st century, including: The challenges of deterrence across multiple domains, involving multiple actors, both state and non-state; the challenges of communication in a networked world; deterrence and alliance cohesion; and the perils of escalation.

Deterrence has, in recent times, risen up policymakers' agendas around the globe. The event will bring together theorists and practitioners through scenario-based interactive sessions to encourage maximum interaction between delegates.

The conference is being convened by the Defence Academy's Centre for Defence Educational Research and Analysis (CDERA). The conference will start at 0900hrs on Wednesday 22 May and will finish during the afternoon of Thursday 23 May. Further details will be available on request or registration.

Nicholas Taylor, from Dstl, said:

I very much hope many people will be able to join us for what will be an engaging and interactive conference, bringing together those at the cutting-edge of deterrence theory and practice.

[Details and registration](#) or email john.hughes@da.mod.uk