

## Forum to oversee powers implementation

Contributed by Daniel Selwood  
Wednesday, 26 November 2008

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The review's work programme has been published alongside the Pre-Budget Report, which has also announced consultations on:

- modernising and aligning penalties for late filing of tax returns and late payment of tax, and harmonising and simplifying the rules for interest on tax paid late and on repayments of tax overpaid;
- repeal of a number of specialist compliance checking powers that will no longer be needed following Finance Act 2008, and on the application of the new compliance checking framework to other taxes administered by HMRC; and
- further changes to make it easier for taxpayers to pay what they owe on time, and to support HMRC in effectively tackling those who pay late.

The Chartered Institute of Taxation said it is very pleased that the Government has announced the formation of the forum to oversee the introduction of new powers, deterrents and safeguards.

President Nick Goulding commented that the organisation has 'been calling for a body to review the implementation of the new HMRC civil powers'.

This story first appeared on [Taxation.co.uk](http://Taxation.co.uk) on 24.11.08