Tax Matters

DECEMBER 2025 | EDITION 10

Welcome to the latest edition of the TLT Tax Team's "Tax Matters". In this edition, we have covered recent developments across the taxes including VAT, PAYE and capital gains tax. If you would like to discuss any item in further detail, please speak to a **key contact**.

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Autumn budget - key business tax measures

At the Autumn Budget, held on 26 November, the Chancellor announced a raft of tax measures, a significant number of which had been unofficially announced in previous weeks.

There were no great surprises from a business tax perspective, although business owners were unlikely to have been expecting the reduction in the capital gains tax relief for share sales to an employee ownership trust.

We have set out below a summary of the tax measures most likely to impact on businesses.

- **Capital allowances**: The writing down allowance (WDA) main rate will be reduced from 18 per cent to 14 per cent with effect from 1 April 2026 (for corporation tax) and from 6 April 2026 (for income tax). However, the more positive news is that a new 40 per cent first-year allowance (FYA) will be introduced from 1 January 2026 and will apply to main rate expenditure. The new allowance will be subject to fewer restrictions than other FYAs, to encourage investment where those FYAs are not available, for example, for assets bought for leasing and by unincorporated businesses.
- **Construction Industry Scheme**: The government will strengthen HMRC's powers to tackle fraud within the CIS, such measures to take effect from 6 April 2026. The government is also announcing regulations for technical consultation aimed at simplifying and improving the administration of the scheme.
- **VAT**: The government will clarify the rules relating to operating cross border VAT grouping with effect from 26 November 2025. Contrary to HMRC's previous guidance, HMRC now considers that an overseas establishment of a business VAT grouped in the UK should be treated as part of that VAT group, even when located in an EU member state that does not operate whole entity VAT grouping.

  HMRC accepts that some VAT groups may have accounted for VAT in line with the previous guidance and may now be eligible to reclaim overpaid VAT through the error correction notification procedure.
- **SDRT**: With effect from 27 November 2025, a new UK listing relief will be introduced so that transfers of a company's securities will be subject to relief from the 0.5% stamp duty reserve tax charge for three years from the point the company lists on a UK regulated market.
- **Carbon Border Adjustment Mechanism**: The government will legislate to introduce the tax from 1 January 2027.
- **Transfer pricing**: The government will legislate to require in-scope multinationals to submit an international controlled transaction schedule (ICTS) which will report information annually on cross-border related party transactions. The requirement to submit will apply for accounting periods beginning on or after 1 January 2027. Technical consultation on its design will take place in spring 2026.
- **Incorporation relief**: A requirement will be introduced for transfers of a business to a company on or after 6 April 2026 for taxpayers to actively claim incorporation relief.
- **EIS and VCT**: From April 2026, the EIS and VCT investment limits are to be increased to £10m (£20m for Knowledge Intensive Companies) and the lifetime company investment limits are to be increased to £24m (£40m for Knowledge Intensive Companies). The gross assets test will increase to £30m before the share issue and £35m after. In addition, the VCT income tax relief will decrease to 20%.
- **Employee Ownership Trusts**: From 26 November 2025, the capital gains tax relief on disposals to employee ownership trusts will be reduced from 100% to 50%.
- **NICs on salary-sacrificed pension contributions**: From April 2029, salary-sacrificed pension contributions above an annual £2,000 threshold will no longer be exempt from NICs. This means that salary-sacrificed pension contributions above £2,000 will be treated as ordinary employee pension contributions in the tax system and therefore be subject to both employer and employee NICs. Ordinary employer pension contributions will remain exempt from NICs.

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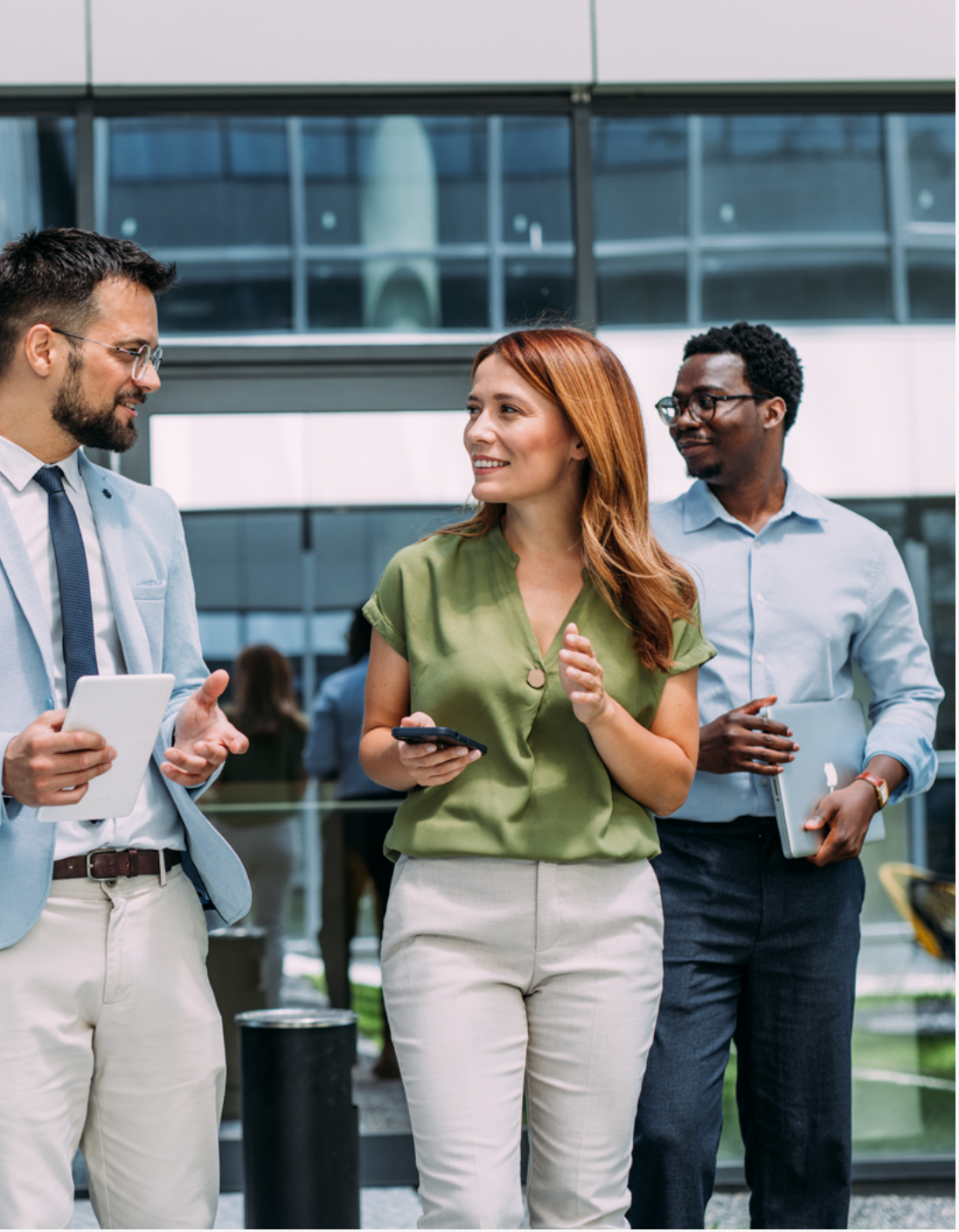


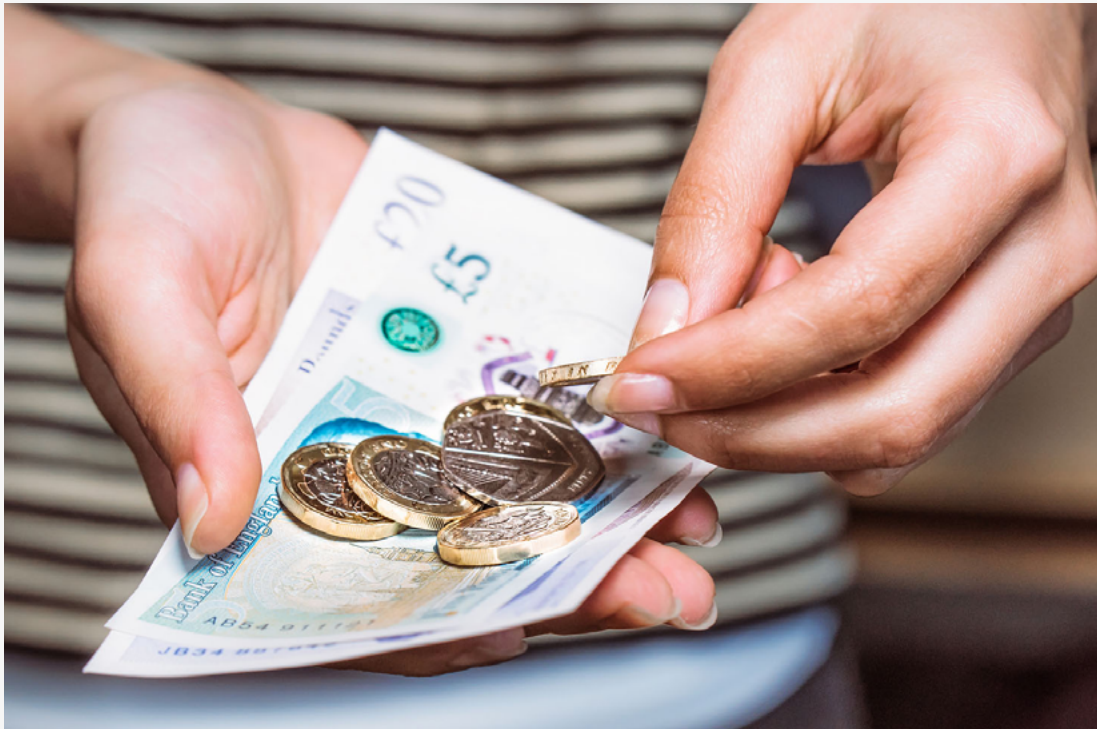
- **Enterprise Management Incentive (EMI) options**: From 6 April 2026, the following changes will be made to the statutory EMI eligibility requirements – the employee limit will increase to 500 (from 250), the gross assets test will increase to £120m (from £30m) and the overall company EMI share option limit will increase to £6m (from £3m). Companies who are ineligible to grant EMI options as a result of exceeding the current EMI limits may want to consider whether, from 6 April 2026, they will, as a result of these changes, become eligible to grant tax-favoured EMI options.

  In addition, the maximum holding period for EMI options to benefit from the associated tax advantages will increase from 10 to 15 years (including in respect of existing EMI contracts) from 6 April 2026 and the requirement to notify the grant of EMI options to HMRC will be removed from 6 April 2027.

WHY IT MATTERS?

The Autumn Budget introduces a wide range of measures that will impact business planning, investment decisions and compliance obligations over the coming years. Businesses should review these developments now to understand how these tax measures could affect their tax position and strategic decisions.

Read the Autumn Budget 2025 in full here.



HMRC to proceed with mandatory tax adviser registration requirement

As explained in the September edition of Tax Matters (here), the draft Finance Bill 2026, published in July 2025, introduces a new requirement for tax advisers to register with HMRC and meet minimum standards.

In summary, these standards require the tax adviser and certain of their key decision-making individuals to be tax compliant (including overseas tax where the tax adviser is established outside the UK) and meet any published HMRC standards expected of tax advisers in their dealings with HMRC. A "tax adviser" is expected to encompass any person who, in the course of a business, assists other persons with their tax affairs.

A policy paper was released on 26 November, following the Autumn Budget, confirming that the government intends to proceed with the mandatory registration requirement from May 2026 (a month later than originally proposed). This means that, from May 2026, it will be necessary for a "tax adviser" to register with HMRC if they wish to interact with HMRC in relation to the tax affairs of a client (unless one of a limited number of exceptions apply).

Failure to register will mean that the tax adviser is unable to contact HMRC by telephone, post or email on behalf of a client, file a return or claim with HMRC on behalf of a client or send a message to HMRC through a website or internal portal on behalf of a client.

WHY IT MATTERS?

Businesses engaging advisers for HMRC interactions should check that those advisers meet the eligibility requirements and plan to register with HMRC as soon as the deadline arrives.

Read the latest policy paper here.

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Revenue Scotland seeks permission to appeal landmark LBTT lease extensions case

Revenue Scotland has sought permission to appeal to the Upper Tribunal for Scotland in the case of Archer (UK) Limited and Revenue Scotland.

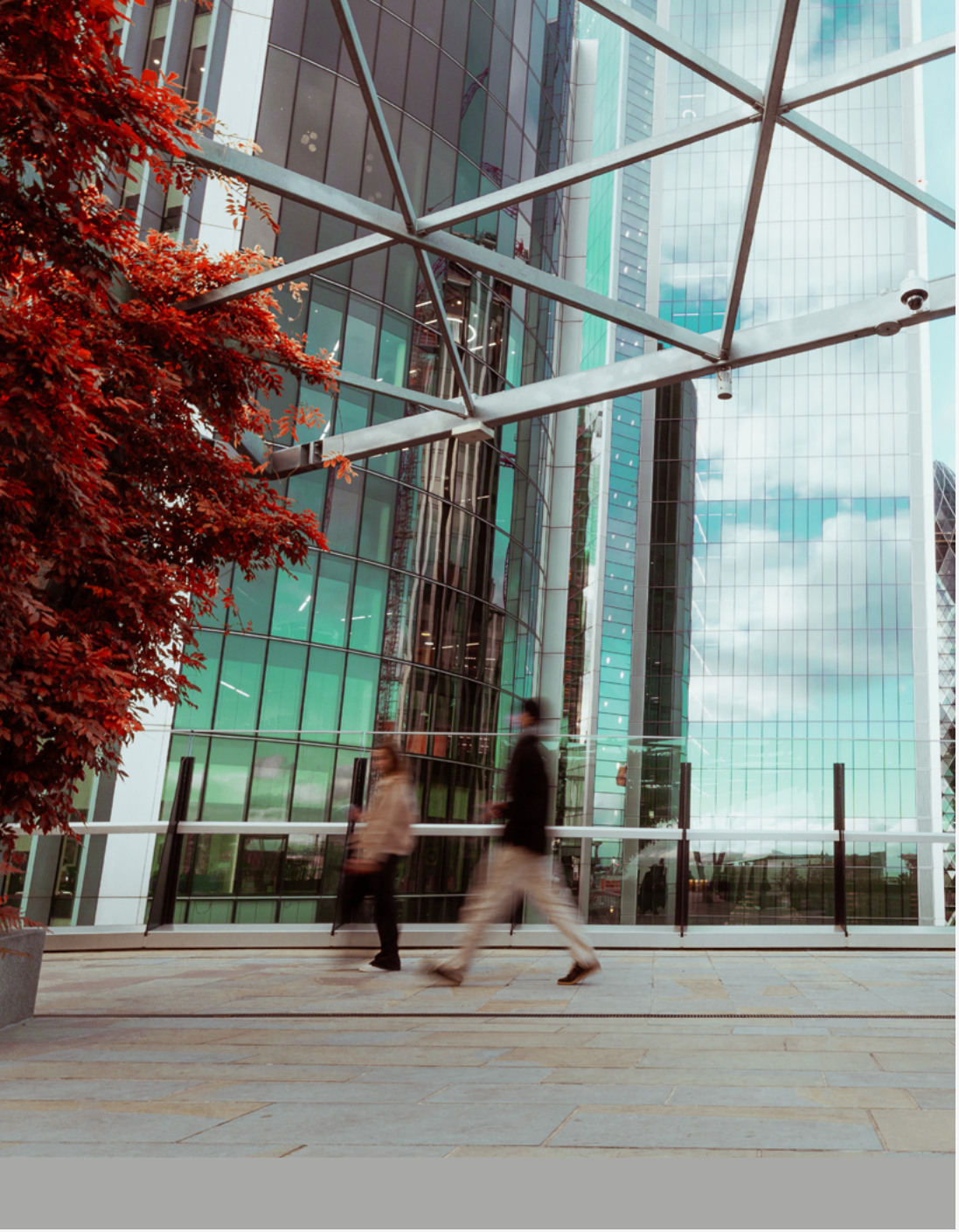
The main issue for the First Tier Tribunal for Scotland (**FTT**) was whether the extension of the term of a lease over a property in Scotland (which was subject to the Stamp Duty Land Tax regime at the time of grant) by a minute of extension and variation (**Minute**) was the grant of a deemed new lease. If so, Land and Buildings Transaction Tax (**LBTT**) was payable on the extension. The FTT found in favour of the taxpayer, Archer (UK) Limited. The Minute was not a surrender and grant of a new lease under Scots law and a new LBTT lease was not deemed to be created for LBTT purposes as a result of the extension of the lease by the Minute. Accordingly, no LBTT was payable on the lease extension.

WHY IT MATTERS?

There continues to be uncertainty about the correct LBTT treatment of the extension of a lease over Scottish property where the original lease was granted pre-implementation of the LBTT regime.

Revenue Scotland's updated guidance (issued following the application to appeal the FTT decision) confirms that it will continue to operate in accordance with its existing guidance in the LBTT manual. This means that Revenue Scotland continue to consider that LBTT is payable on lease extensions in the circumstances described above and an LBTT return should be submitted notwithstanding the decision in the Archer case.

Read Revenue Scotland's update here.



Investment Association remuneration update

In November, the Investment Association (IA) published its annual letter to remuneration committee chairs (here) providing an update on the implementation of the IA's principles of remuneration (Principles).

The letter confirms that the IA will not be making additional changes to the Principles (which were last updated in October 2024), but notes a number of areas where the implementation of the Principles could be improved. These include:

- **company specific rationales and explanations**: if a remuneration committee is pursuing changes to the company's executive remuneration structure or levels, investors expect better quality rationales focusing on providing specific information on why a particular approach or outcome is chosen; why it is right for the individual company's strategy and unique circumstances; and how these changes will impact upon the future success of the business.
- **use of benchmarking and peer comparisons for remuneration increases**: any benchmarking exercise should be robust and well-explained, setting out: which companies the remuneration committee consider to be peers and why; which markets the remuneration committee are benchmarking against; how the remuneration committee have accounted for differences in size, complexity, and performance of peers; and where the company's executives sit in terms of both pay and performance relative to those peers on a like for like basis when differing styles of incentive scheme are used.
- **introduction of hybrid schemes**: companies are expected to only seek approval for hybrid schemes where they have a significant US footprint and/or compete for global talent and remuneration committees are encouraged to consult early with investors if considering the implementation of a hybrid scheme.
- **changes to in-flight awards and use of discretion**: remuneration committees may wish to use discretion to make adjustments in exceptional circumstances, but this needs to be clearly justified subject to consultation and supported by shareholders.

WHY IT MATTERS?

The IA's latest update to remuneration committee chairs reinforces the message that investors expect stronger transparency and justification around executive pay decisions. Remuneration committees should ensure clear, company-specific rationales for changes, robust benchmarking practices, and early engagement on hybrid schemes. Failure to meet these expectations could lead to investor pushback and reputational risk, making proactive compliance essential for businesses.

No CGT on the receipt of merger agreement termination fee: *Dialog Semiconductor Ltd v Revenue and Customs Commissioners*

LEGAL ISSUE

The issue in this case was whether the receipt by the taxpayer of a termination fee under the terms of a merger agreement was taxable under section 22(1)(c) of the Taxation of Chargeable Gains Act 1992 (**Section 22(1)(c)**) which treats a taxpayer as disposing of an asset where the taxpayer receives a capital sum in return for forfeiture or surrender of rights or from refraining from exercising any rights.

CASE DETAIL

Dialog Semiconductor Limited (**DSL**), the taxpayer company, had entered into a merger agreement (**Merger Agreement**) concerning the potential acquisition of another company, Atmel Corporation (**Atmel**). The consideration was worth approximately USD 4.577 billion at the time the merger was announced.

The Merger Agreement created enforceable rights and obligations when signed by the parties. Under the terms of the Merger Agreement, Atmel was obligated to pay a termination fee of USD 137.3 million (**Termination Fee**) to DSL if the Merger Agreement was terminated by Atmel in certain circumstances, which included Atmel receiving a superior proposal. Atmel received a superior proposal, DSL chose not to make a counter-offer, and therefore Atmel paid the Termination Fee to DSL.

DSL filed its company tax return for the relevant accounting period showing the Termination Fee as a capital receipt but not as a chargeable gain. HMRC subsequently enquired into DSL's return and concluded that receipt of the Termination Fee constituted a disposal of assets for chargeable gains purposes under Section 22(1)(c) resulting in an additional corporation tax liability for DSL.

CASE OUTCOME

The First Tier Tribunal (**FTT**) found that:

- immediately prior to the termination of the Merger Agreement, DSL was able to enforce significant contractual restrictions against Atmel and that viewed realistically, the Termination Fee was, at least partly, in return for freeing Atmel from these restrictions; and
- the Termination Fee was a compensatory payment for DSL losing its rights under the Merger Agreement – it was therefore paid in return for the loss of those rights.

The FTT found that there had been no forfeiture of rights for the purposes of Section 22(1)(c), as DSL had not been required to exercise its right to make a counter-offer, they were just options available to it. Whilst DSL had to refrain from exercising its rights to make a counter-offer in order to be paid the Termination Fee, the FTT determined that the Termination Fee was not, viewed realistically, "in return for… refraining from exercising" those rights.

There was no surrender for the purposes of Section 22(1)(c), as there was no action that DSL took that led to the loss of its rights under the Merger Agreement - termination resulted from DSL not exercising its rights to make a counter-offer. Accordingly, DSL had not failed to do something that it should have done.

The FTT allowed DSL's appeal.

WHY IT MATTERS?

The case provides useful clarification that a surrender of rights for the purposes of Section 22(1)(c) requires an action leading to the loss of rights.

However, the case may ultimately offer limited comfort to businesses on the taxation of payments under contractual break/termination clauses. Whilst the FTT was clear that the Termination Fee was not taxable under Section 22(1)(c), it made a point of saying that the conclusion did not mean that the payment was not taxable under section 22 of Taxation of Chargeable Gains Act 1992 more generally (the case had only been argued on the basis of Section 22(1)(c)). When termination or break fees are being drafted into contracts, businesses should consider both the likely tax treatment of those payments, should they become payable, and the impact of those tax liabilities on the quantum of the payments agreed.

Read the judgment here.

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Taxpayer appeal fails in VAT input tax apportionment case: *Hippodrome Casino Ltd v The Commissioners for HMRC*

LEGAL ISSUE

This case concerned an appeal by the taxpayer company, Hippodrome Casino Ltd (**Hippodrome**), from a decision of the First Tier Tribunal (**FTT**) in relation to the recovery of input tax.

Regulation 101 of the Value Added Tax Regulations 1995 provides for a standard turnover-based method of attribution of input tax. However, that method may be overridden where the turnover based method differs substantially (being, broadly, in excess of £50,000) from one which represents the extent to which the goods or services are used by the taxpayer.

The key issue in this case was whether the method of apportioning residual input tax adopted by Hippodrome, being a standard method override based on floorspace, was correct.

CASE DETAIL

The taxpayer, Hippodrome, makes taxable supplies of hospitality and entertainment in addition to exempt gaming supplies on its premises. This means it has to apportion its overhead input VAT between the taxable and exempt supplies and may only recover the proportion of its overhead input VAT which relates to its taxable supplies.

Hippodrome contended that the actual economic use of its overhead expenditure in making taxable supplies differed substantially from the apportionment which resulted from using the standard method of attribution. Hippodrome claimed overhead input VAT on the basis of a standard method override (**SMO**), floor space apportionment.

The FTT allowed Hippodrome's appeal on the basis that the floorspace SMO provided a more fair, reasonable and precise proxy of Hippodrome's economic use of its residual costs than the standard method. However, the Upper Tribunal (**UT**) dismissed Hippodrome's appeal, on the basis that:

- the economic reality was that the floor areas of the premises allocated for hospitality and entertainment had significant dual use for gaming as well;
- if the floor space method was to displace the standard method it must be capable of fairly (and more precisely than turnover) reflecting the use made of the premises for the different types of business in the ratio it produces; and
- the duality of Hippodrome's use of the premises meant that the floor-based SMO method was fundamentally flawed.

CASE OUTCOME

The Court of Appeal dismissed Hippodrome's appeal, agreeing with the UT that there was a material error in the FTT's decision.

The UT was entitled to find that the standard method of attribution led to a fair and reasonable recovery of residual input tax, as a matter of law (because the standard method is the default) and on the specific facts of this case. The burden was on Hippodrome to show otherwise and it failed to do that.

WHY IT MATTERS?

This case reinforces that businesses seeking to override the standard turnover-based method for VAT input tax recovery must demonstrate that their alternative method provides a fairer and more precise reflection of economic use. Businesses with mixed supplies should carefully assess whether their attribution method can withstand scrutiny, as failure to justify an override could lead to significant VAT exposure.

Read the judgment here.

PAYE income tax not recoverable from employer: *FieldworkHub Ltd v HMRC*

CASE DETAIL

This case concerns the circumstances in which an employer can be required under Regulation 80 (**Regulation 80**) of the Income Tax (Pay as You Earn) Regulations 2003 (the **Regulations**) to make a payment of tax to HMRC when it has failed to deduct the correct amount of Pay as You Earn (**PAYE**) income tax from the salary of an employee.

CASE DETAIL

The taxpayer company, FieldworkHub Limited (**Fieldwork**), employed a new member of staff in January 2021, Miss S. Miss S completed a new employee form indicating that she held another job in addition to her employment with Fieldwork. A P45 was not provided to Fieldwork.

In February 2021, Fieldwork received a tax code from HMRC for the 2021/22 tax year requiring the higher rate of tax to be applied to all of Miss S's income. This tax code was subsequently confirmed by HMRC four months later.

In March 2022, having received information from Miss S's other employer, HMRC issued a different tax code for 2021/22 (887T) and notified Fieldwork of Miss S's pay, and the tax that had been deducted, from her role with her previous employer. Miss S left employment with Fieldwork in August 2022.

HMRC subsequently issued a determination under Regulation 80 (which it subsequently upheld on review) requiring Fieldwork to pay an amount equal to the PAYE under-deducted from Miss S's pay for the 2021/22 tax year on the basis that although Fieldwork had used the correct PAYE code, it had not used the previous employment pay and tax figures in the payroll calculations.

The taxpayer did not challenge the underpayment of tax but appealed to the First Tier Tribunal (**FTT**) against the Regulation 80 determination on the basis that there was no statutory requirement for an employer to apply a previous pay adjustment or that the taxpayer had acted with reasonable care in following the coding instructions.

CASE OUTCOME

The FTT determined that the taxpayer had used the tax codes provided by HMRC and had therefore complied with the Regulations in that respect. The tribunal followed the decision in the earlier FTT case of Sci-Temps Limited v HMRC, agreeing that there is no legal obligation on an employer to include "previous pay", or in this case "other pay" in a deductions working sheet unless the figure has come from the employee's P45 in relation to the other employment, or there is no P45, in which case the figure is provided to the employer by HMRC at the same time as they provide the first code.

Accordingly, Fieldwork had complied with the Regulations and there was no basis for the Regulation 80 determination. The appeal was allowed.

WHY IT MATTERS?

This case confirms that employers are not legally required to adjust PAYE calculations for an employee's previous or other employment unless the relevant pay and tax details are provided via a P45 or by HMRC at the same time as the initial tax code. The decision limits the circumstances in which HMRC can recover under-deducted tax from employers under Regulation 80, reducing the risk of unexpected liabilities where employers have correctly applied the tax codes issued by HMRC.

Read the judgment **here.**

National insurance contributions for internationally mobile employees

HMRC has issued new guidance (here) on National Insurance contributions (NICs) for internationally mobile employees (IMEs) to help employers determine when NICs are due on earnings paid to IMEs.

Employees are internationally mobile if they:

- live in the UK but work overseas;
- come from overseas for periods of work in the UK;
- are UK or overseas residents who move in and out of the UK to work;
- work in several countries and have an employer based overseas.

The new guidance applies where an IME receives a payment, such as a bonus, after the payment is earned. This could occur where, for example, an IME leaves their employment in the UK and moves overseas to work for a non-UK employer.

The updated guidance confirms that if the IME was liable for NICs at the time that the work was carried out, they will continue to be liable for NICs in respect of those earnings, even if they are paid later. So in the above example, a bonus paid to the former employee by their former UK employer after they leave their UK employment and move overseas is subject to NICs when paid. This is because the bonus was earned wholly in the UK when the IME was subject to the UK's social security legislation.

Supplementary HMRC guidance published in Agent Update Issue 135 (here) advises employers of IMEs to determine if they have overpaid or underpaid NICs in relation to their IMEs, make any necessary corrections through real time information going back 6 years and ensure that relevant evidence is held to support any corrections.

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WHY IT MATTERS?

The new approach set out in HMRC's guidance may represent a change in the way that some employers have operated NICs for IMEs historically (basing the NICs liabilities on the location of the IME at the time of payment, not the location of the IME when the payment was earned).

Employers with IMEs should review historic payments, correct any underpayment or overpayment of NICs for up to six years, and maintain evidence to support compliance.

VAT land and property manual updates on overage payments

HMRC has updated its VAT Land and Property Manual to include new commentary on how overage payments are treated for VAT purposes.

An overage payment is described by HMRC as "*an additional payment or payments to be made by a buyer for a property sometime after its purchase has been completed, where the amount of that payment is not determinable at the time of sale. This extra payment is generally intended to reflect an increase in the value of the property following its purchase, thereby enabling the seller to also benefit*".

The types of event that might trigger an overage payment include the buyer obtaining planning permission in respect of land purchased or the buyer completing the development of the land purchased.

The guidance states that:

- when considering the VAT liability of an overage payment it is necessary to consider the description of the land at the time of the supply applicable to the overage payment, not the time of supply of the initial sale of the land (unless the initial sale is a freehold sale of "new" commercial buildings (i.e. sales within three years of completion)); and
- where an option to tax is made after a property has been sold to the buyer, any subsequent overage payment may be liable to the standard rate of VAT (unless the option to tax has been excluded or disapplied).

Read the new commentary **here**.

WHY IT MATTERS?

Since the new guidance confirms that the VAT treatment of overage payments depends on the status of the land at the time the payment becomes due, developers and sellers should review their contracts and tax planning to ensure overage provisions do not create unforeseen costs.

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Interim guidance on mandatory payrolling of benefits and expenses

From April 2027, for most benefits in kind and taxable expenses, income tax and Class 1A National Insurance contributions will need to be reported through Real Time Information (RTI) and paid in real time.

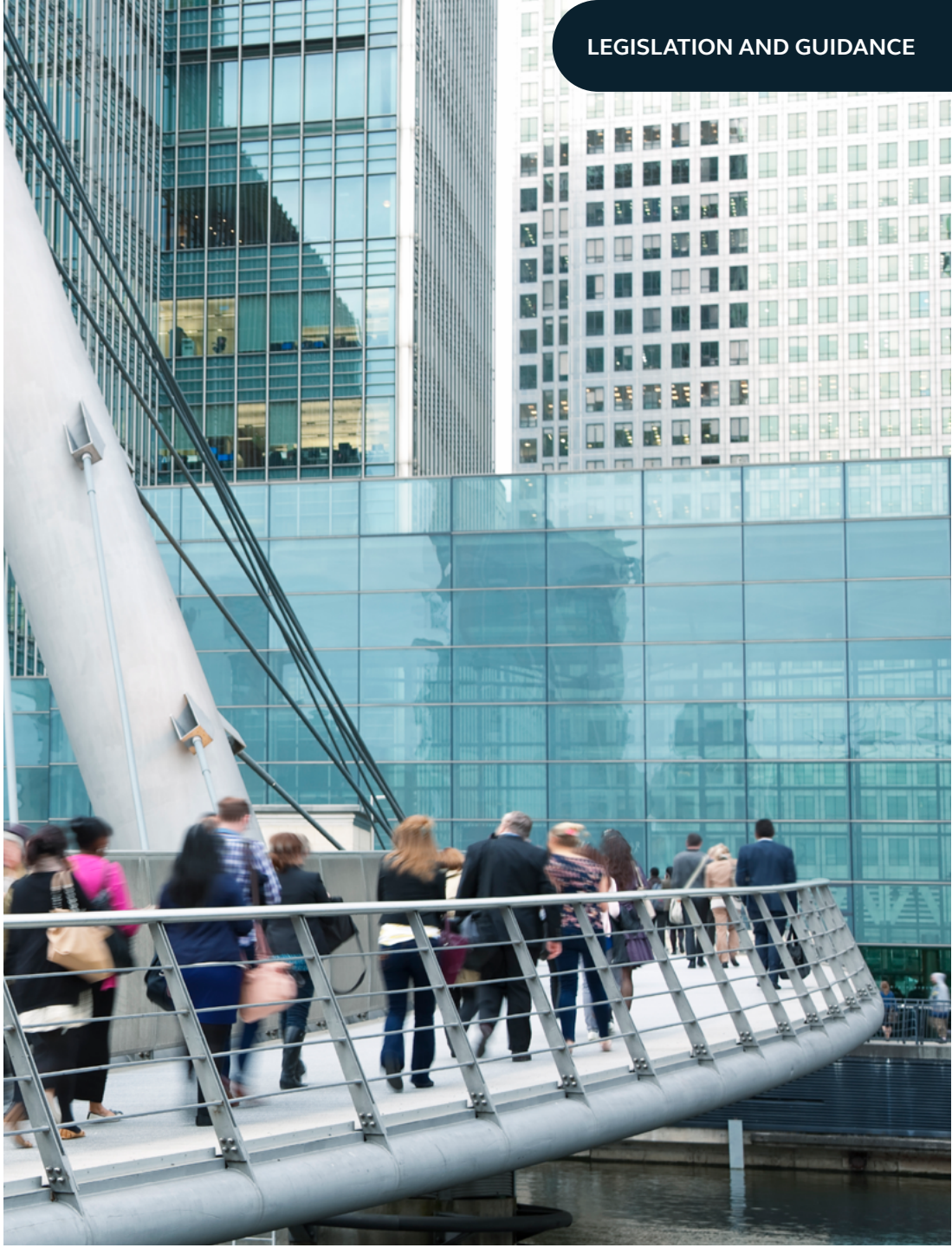
Employers will also be able to payroll employment-related loans and accommodation on a voluntary basis from April 2027.

HMRC has published interim guidance to assist employers prepare for the introduction of mandatory payrolling of benefits and expenses. The guidance provides an overview of how the new benefits in kind reporting system will operate including the general principles of how to report different benefits in kind in real time, the process for reporting Class 1A National Insurance contributions and dealing with employees who leave during the tax year.

Read the guidance here.

WHY IT MATTERS?

The move to mandatory reporting of most benefits in kind and expenses and payment of income tax and Class 1A National Insurance through RTI is a significant shift in compliance obligations for employers. Businesses will need to update payroll systems and processes to ensure accurate and timely reporting, which may involve additional administrative costs and changes to existing payroll systems. Early preparation is key to prevent errors arising, as penalties for late filing and late payment will apply when the rules take effect in April 2027 and from April 2028, penalties will also be charged for inaccuracies.



New template document for an EP Appendix 8 arrangement

An EP Appendix 8 arrangement is a special type of PAYE arrangement which can be utilised by UK based employers who operate internationally.

HMRC has recently published a template application for an EP Appendix 8 arrangement in its PAYE manual which employers wishing to use the arrangement must complete and submit to HMRC.

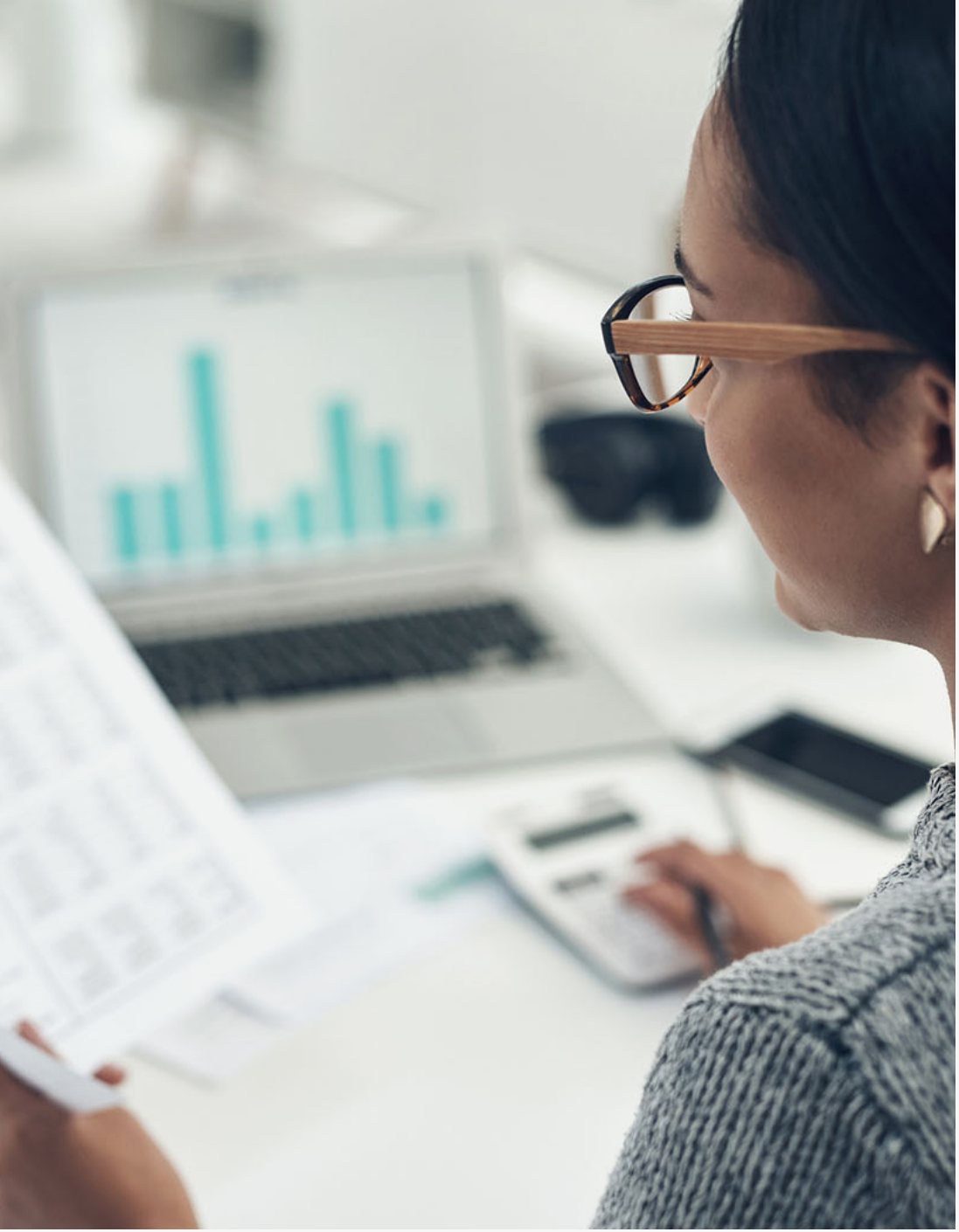
When a UK based employer requires a non-UK resident employee to work in the UK for 60 days, or less, in a tax year (**a short term business visitor**), the employer is usually liable to account for income tax under PAYE on the salary paid to that employee. However, keeping track of short term business visitors so that the employer can operate PAYE in real time can be a challenge for employers. To overcome this administrative issue, the employer may be able to apply to HMRC for an Appendix 8 arrangement to enable the employer to pay and report PAYE income tax arising in respect of short term business visitors by 31 May following the end of the relevant tax year, instead of in real time. This arrangement is also beneficial for short term business visitors who would ultimately have no UK tax liability for the relevant tax year (for example, due to eligibility for personal allowances) as those employees do not need to have tax deducted and therefore do not need to apply for repayments under UK self-assessment.

If the EP Appendix 8 arrangement conditions are satisfied, and HMRC accept the employer's application, HMRC will set up an annual PAYE Scheme for the employer to enable the employer to account for the tax on the payments made to employees covered by the arrangement.

Access the HMRC template EP Appendix 8 arrangement application here.

WHY IT MATTERS?

HMRC's template application for an EP Appendix 8 arrangement provides UK businesses operating internationally with a clear, streamlined process for managing UK PAYE obligations for short-term business visitors. This is important for employers because it reduces the administrative burden of tracking and applying PAYE in real time for employees who spend 60 days or fewer in the UK, while also avoiding unnecessary tax deductions and refund claims for individuals with no UK tax liability.



Looking ahead

Key tax developments to look out for over the next quarter

1 January 2026

- Earliest operative date expected for reforms to transfer pricing, permanent establishment and diverted profits tax
- New 40% first-year capital allowance to take effect

15 January 2026

- Scottish Government to publish the Scottish Budget 2026/27

20 January 2026

- Welsh Government to publish the Final Budget for 2026/27

28 January 2026

- Supreme Court expected to hear the appeal in the case of Commissioners for HMRC v BlueCrest Capital Management (UK) LLP relating to the salaried members rules

31 January 2026

- Deadline for self assessment payments for the tax year 2024/25

3 February 2026

- Supreme Court to hear the appeal in the capital allowances case of Orsted West of Duddon Sands (UK) Ltd and other v HMRC (formerly Gunfleet Sands Ltd and others v HMRC)

2 March 2026

- Upper Tribunal expected to hear the appeal in the case of Barclays Service Corporation and another v HMRC relating to the VAT grouping rules

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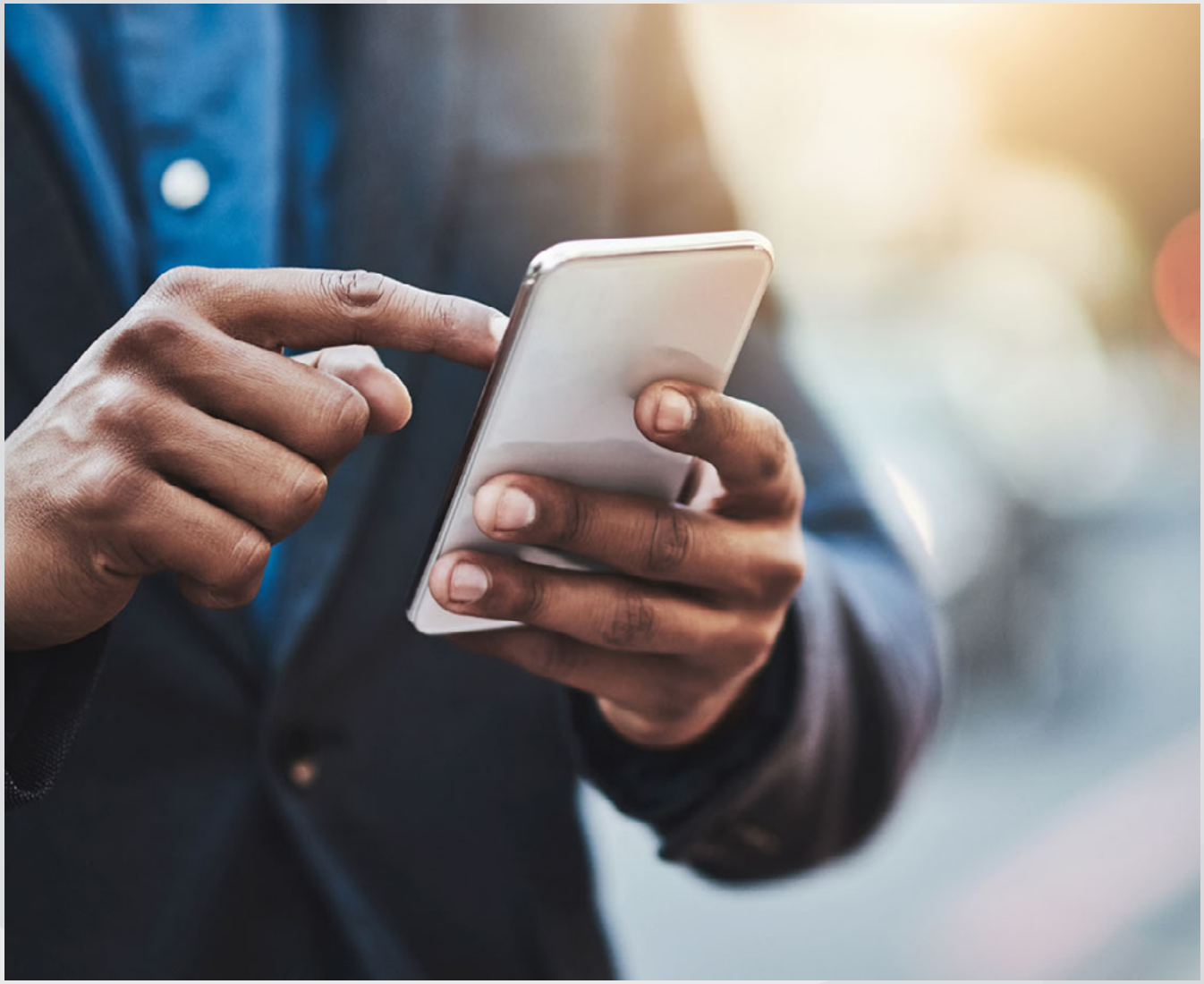

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