

### Spring Forecast

The Chancellor kept her promise not to make any significant tax and spending announcements in the [Spring Forecast](#) so it is another relatively quiet month for tax as we prepare for MTD (Making Tax Digital) for individuals, new [online requirements](#) for corporation tax, mandatory [registration for tax advisers](#) and the return of the CIS requirement for [nil returns](#). Whether the relative stability of the country's finances will be disturbed by what is happening in world politics, we can only wait and see.

### ACT (Advance Corporation Tax)

Check with your accountant whether you have any unrelieved surplus Advance Corporation Tax (ACT) balances. There are fewer than 100 companies affected by a change announced in the last Budget but if you are one of them there may be a cash flow advantage to you. Some complex rules are abolished from the beginning of April so you can use the ACT balance more quickly. The [details are here](#). The government have also opened a call for evidence on the future of ACT and the so-called shadow ACT regime: if this affects you, the call for evidence [can be found here](#): it is open until 11 June.

### Tax Confident campaign

HMRC has a new website which aims to explain the basics of tax and help people become more confident at dealing with tax at different stages in their lives. The [site is here](#).

Continued overleaf

### Payrolling benefits

Just a reminder that if you have not previously payrolled benefits in kind and are interested in doing so for 2026/27 you have until 5 April 2026 to register with HMRC. Payrolling will become mandatory from 6 April 2027.

### Aggregates levy

I expect you will already know whether or not you are subject to the [aggregates levy](#) but there are new arrangements if you are based in Scotland or you are based in England, Wales or Northern Ireland and move aggregate into Scotland after 1 April 2026. The levy is devolved from 1 April and you can see the [full details here](#).

### Proposed merger of CITB and EITB

[This consultation](#) asks for opinions on the government's plan to merge the Engineering Construction Industry Training Board (ECITB) and the Construction Industry Training Board (CITB) into one single Industry Training Board (ITB) that would represent both the construction and engineering construction sectors. It also asks for early feedback on two possible areas for future changes to the ITB.

### Tool Theft

Also not a tax matter, but a campaign by the National Business Crime Centre to give advice on preventing [tool theft](#).

## Reading matter Construction Materials after Grenfell

Not a tax matter but there are serious regulatory changes proposed to come to the industry as a result of the Grenfell Inquiry.

Thouria Istephan, a respected architect, has been appointed [interim Chief Construction Adviser](#). The reinstatement of the role of Chief Construction Adviser was one of the Inquiry recommendations. She has set out her priorities for her first year of office [in this document](#).

They are:

- reform of regulation for construction products
- standards for the construction of buildings and professionals involved in construction
- how evidence is gathered and learning from near misses
- supporting the development of the permanent CCSA role

The consultations and other policy documents on construction materials which I mentioned in February [may be found here](#) and I recommend you ensure the policy specialist in your company or association is keeping you in the loop.

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## Other changes being discussed: consultations and consultation outcomes

At the consultation stage – so there is still time to influence the outcome – there are various issues.

[Modernising and standardising company tax returns](#) open till 2 June: HMRC is seeking feedback on its proposals to modernise and standardise company tax returns. These include introducing a set format for tax computations and requiring all amendments to be submitted online.

[Call for evidence: business systems integration](#) open till 4 June: the government seeks insights into how businesses use digital record-keeping systems, especially integrations that automatically transfer sales and purchase data into accounting software. The stated aim is to support businesses, not add requirements, so they can focus on growth rather than administration.

[Extending the Uncertain Tax Treatment regime](#) open till 4 June: the UTT regime lets large companies settle uncertainties about the application of tax law without recourse to litigation. The consultation includes a proposal to bring individuals, trusts and additional taxes within the scope of the Uncertain Tax Treatment regime.

[Permitted development rights for onshore wind turbines](#) open till 10 June: proposals to allow non-domestic wind turbines for businesses, farms and public sector organisations under permitted development rights.

[New Towns Programme](#) open till 19 May: the locations and regulations around a proposed seven new towns.

*Consultation outcomes*

[Contractual controls on land](#)

[Land use consultation](#)

[Reforms to the energy performance of buildings](#)

## Advisory Fuel Rates

The updated fuel rates may be [found here](#).

Engine size	Petrol	Diesel	LPG	Electric* (Home charger)	Electric* (Public charger)
1,400cc or less	12p		10p	7p	15p
1,600cc or less		12p		7p	15p
1,401cc - 2,000cc	14p		12p	7p	15p
1,601cc to 2,000cc		13p		7p	15p
Over 2,000cc	22p	18p	19p	7p	15p

**If you have any feedback or queries relating to any of the items in JTC Newsline contact Wendy Bradley at [jtcnewsline@pobox.com](mailto:jtcnewsline@pobox.com)**