

## Andrew Goodall, freelance tax writer

Recent work includes:

Technical updates for CIOT/LexisNexis [Finance Act 2020 Handbook](#):

- Commentary on [FA 2020](#) ss 8–14 (employment and social security income); and s 102 and Sch 15, ss 103–105, s 106 and Sch 16, ss 111–112 (including exercise of HMRC officer functions and taxation of coronavirus support payments) (July 2020).

Technical update for [Tolley's Tax Digest](#):

- Tax compliance update for August 2020 including:
  - summaries of the key compliance-related draft clauses for Finance Bill 2021 and the government's proposed reform of tax administration
  - details of the new regime for taxation and recovery of coronavirus support payments, and an overview of the legal framework for the support schemes
  - the current status of more than 20 tax compliance-related consultations, including those announced on 'L-day' in July 2020
  - the latest on Making Tax Digital, including the proposed extension announced in July 2020, and summaries of the primary and secondary legislation and published HMRC guidance on MTD
  - guidance on the compliance-related Finance Act provisions enacted between 2017 and 2020
  - a summary of the key TMA 1970 provisions relating to personal tax returns.

Articles for [Financial Accountant](#):

- [Corporate tax overpayments](#): The scope for repayment claims in the light of the coronavirus pandemic's impact on corporate profits (Nov-Dec 2020)
- [Entrepreneurs' relief under scrutiny](#): Tax reliefs attracted increased scrutiny in the run-up to the March Budget (Mar-Apr 2020)

Tax news for [Tax Notes Today International](#), published by [Tax Analysts](#), including:

- [HM Treasury Urged to Back Directors, Limit Job Losses](#) (free to view)  
The Association of Chartered Certified Accountants backed a call for the U.K. government to extend income support to company directors receiving dividends, as business groups warned that millions of jobs are under threat. (November 2020)
- [Proposals to Raise Tax Advice Standards Draw Cautious Welcome](#) (paywall)  
U.K. government proposals to raise standards in the tax advice market are welcome, but in some respects they do not go far enough, Chartered Institute of Taxation President Peter Rayney said in his inaugural speech. (November 2020)
- [U.K. Spending Watchdog Flags COVID-19 and Brexit Challenges](#) (paywall)  
HM Revenue & Customs has been at the heart of the U.K. government's response to COVID-19 and is "prioritizing customer support to protect viable businesses", it said in a review of its recent performance. (November 2020)