



the **chartered institute**
of **payroll professionals**

leading the profession

Subject Matter Expert Test

Scenario

You are a Subject Matter Expert for the Chartered Institute of Payroll Professionals (CIPP) and one of your duties is to update the CIPP's flagship course, the Payroll Update course. The aim of this course is to offer delegates updates on current and future changes along with their implications to the payroll profession.

The Payroll Update course is aimed at experienced payrollers such as Payroll Managers, Supervisors and Team Leaders, so some payroll knowledge is expected for all delegates.

An announcement was made during the Queen's Speech on 10 May 2022 regarding Seafarers minimum wage protection and a consultation was released as a result. You have been asked to research this topic and provide a summary of the points that payrollers will need to be aware of in up to 500 words. This must be in your own words.

Style guide

In order to be consistent with the CIPP's text standards, the style guide should be followed when preparing your content for the Payroll Update course:

- Submissions should be made in Microsoft Word
- Your font should be Arial and the size should be 11pt
- A suitable title should be used for your addition using bold emphasis
- Double quotation marks "" signify actual quotations
- Single quotation marks " are used to highlight jargon, particularly when it is first introduced
- Underlining should be used for hyperlinks only
- Level one bullets should be round, level two should be dashes
- All bullets should start with upper case
- Long date formats should be used in written material, such as 10 May 2022. We do not use ordinals such as 10th
- All sources must be cited at the end of your submission

Example text*

Following HMRC's loan charge, which was implemented to collect outstanding tax on disguised remuneration in the form of loans, it launched a call for evidence in July 2020 seeking views on tackling disguised remuneration tax avoidance in the future. This closed 30 September 2020 and can be found at <https://www.gov.uk/government/consultations/call-for-evidence-tackling-disguised-remuneration-tax-avoidance>.

This was followed in March 2021 by a consultation seeking views on a range of potential measures that aim to:

- Ring-fence a promoter's assets to prevent them from being moved or hidden in order to evade penalties
- Introduce a new penalty on an onshore entity that is associated with and facilitating the activities of an offshore promoter of tax avoidance
- Allow HMRC to seek a court ruling to close down a company that promotes or enables tax avoidance in certain circumstances and to disqualify the directors promptly
- Provide more information about promoters' products to help taxpayers identify tax avoidance and make informed choices.

The consultation, which closed 1 June 2021, is available at <https://www.gov.uk/government/consultations/clamping-down-on-promoters-of-tax-avoidance>.

** Please note that this text is an out-of-date example from past material and is not intended to reflect the current position on disguised remuneration.*