



James Murray MP
Exchequer Secretary to the Treasury
HM Treasury
1 Horse Guards Road
London SW1A 2HQ
By email: XST@hmtreasury.gov.uk

4 May 2025

Dear Minister,

TUSAR 2025 – announcement relating to delays to mandatory payrolling of benefits in kind to April 2027

I hope you are well,

I would like to thank you and your Employment Income Policy team at HMRC on behalf of ICAS members for making the very sensible decision to delay the mandation of payrolling of benefits in kind until April 2027.

As the current co-chair of the Employment & Payroll Group, I have been working on behalf of ICAS members and other stakeholders very closely with Jack Warrior and his team on this for a considerable time now. The discussions have been extremely positive, collaborative and professionally approached by the HMRC teams throughout, which is commendable because their task has not been an easy one. I am sure that most if not all stakeholders are very pleased to see that you have listened to their calls for a delay.

I think all Forum members consider that no-one (including HMRC) is yet ready for this change albeit it is fair to say there continues to be a fair appetite for payrolling BIKs within the payroll and tax communities – as long as it can be done well and saves work on all sides.

I look forward to seeing what developments can be achieved by HMRC and stakeholders together over the coming 23 months.

Kind regards,

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'J Riccomini', on a light blue background.

Justine Riccomini MSc FFTA AIPA Chartered MCIPD ChFCIPP
Head of Employment & Devolved Taxes, ICAS