

Tax Transparency Board

15 July 2013

11-19 Artillery Row

ATT and CIOT

*The only
UK professional
tax bodies*



Practical Tax People

**Association of
Taxation Technicians**



**Chartered
Institute of
Taxation**

Excellence in Taxation

And we ...

- CIOT is the leading professional body in the United Kingdom concerned solely with taxation
- Our nearly 17,000 members, called Chartered Tax Advisers or CTAs (30,000 with ATT members and students) include accountants, lawyers, academics and civil servants (HMRC is the 8th largest employer of CTAs)
- CIOT and ATT employ c60 staff and are governed by our members, via our Councils and other committees
- To become a CTA you need to pass a rigorous set of exams as well as being eligible to hold another professional qualification. Our exams have a modular structure comprising four tax papers (available at two sittings per year) and papers in Professional Responsibilities and Ethics and Law (available at any time). We test both breadth and depth of tax knowledge
- We offer the Advanced Diploma in International Taxation (ADIT), a global qualification growing in popularity, with nearly 1,700 students, graduates and affiliates in 93 countries
- The CIOT and ATT are charities and strictly non-party political

Informing the Political Debate



- As well as accrediting tax professionals we hold them to high ethical standards overseen by Taxation Disciplinary Board which is independent of the ATT and CIOT.
- Our charitable objects require us to pursue the public benefit and we work for a better, more efficient tax system for all – taxpayers, their advisers and the authorities. This includes responding to consultations and engaging with politicians and civil servants and taxpayers.
- We work to increase the understanding of tax matters generally by promoting forums for tax discussion and debate, and by publishing and distributing information on tax matters. Most visibly we do this by making our experts available to the media for broadcast and print interviews, and background briefing.
- We don't campaign specifically for higher or lower tax, or for changes to particular tax rates
- Our Low Incomes Tax Reform Group works to improve and simplify the tax system for those who cannot afford to pay for tax advice. Additionally, 500+ of our members offer pro bono advice through TaxHelp for Older People - a LITRG offshoot

Some front page issues ...

- **Tax avoidance** - the high profile exposure of personal tax avoidance schemes by The Times last summer has been followed by a government consultation. In line with our aim of promoting understanding of tax issues, we have sought to explain how such schemes operate, what measures HMRC already have in place to try to stop them and why stopping tax avoidance is such a challenge. We have also made constructive suggestions including encouraging the Government to target the promoters of abusive schemes.
- **Corporate taxation** – again we have tried to bring light rather than heat to this debate, explaining the complexities of corporate taxation to politicians, media and the public. It is a longstanding principle of the CIOT and ATT that people and businesses should be taxed under the law, not by judgement, guidance, government/HMRC whim or anything else. Companies should be free to organise their affairs within the law, and countries to set their rules to suit their needs, subject to international treaties. However international tax rules covering areas such as transfer pricing need updating for the 21st century.
- **GAAR** – we have engaged keenly in the formulation of the GAAR and are pleased that the Government responded to many of our concerns in the final legislation (passed in the current Finance Bill). Although not all of our concerns have been met, we are optimistic that we now have a workable rule that will be effective against abusive schemes whilst not getting in the way of general business planning. However we should not expect it to ‘solve’ the tax avoidance issues in the public eye.

But off the front page ...

- **Real Time Information** – the requirement for employers to submit PAYE information to HMRC in real time (which came in in April) is a huge undertaking. We welcome HMRC’s willingness (following strong representations from ourselves and others) to allow some flexibility where it is impractical for an employer to submit ‘on or before’ time of payment, but many businesses will still face significant practical hurdles and increased admin costs in meeting HMRC’s requirements.
- **HMRC’s Tax Agents Strategy** – in August we hope to see the latest consultation document from HMRC on Tax Agent Strategy. We are engaging closely with HMRC and working to resolve key issues such as independent oversight and data security.
- **Devolved taxes** – in 2016 Scotland gets powers to levy its own rate of income tax to supplement a reduced UK rate. Last week the Scottish Parliament approved a land and buildings transaction tax to replace SDLT. Landfill Tax is also being devolved; Aggregates Levy and Air Passenger Duty are also on the agenda but deferred for the present. The CIOT is significantly involved in the various working groups on technical & practical issues. We are also engaged in the debates over devolving taxes to Wales and Northern Ireland.

And a voice for the unrepresented



- HMRC customer service
- Digital exclusion
- PAYE and ESC A19
- Fairness for tax credits claimants
- Vulnerable beneficiaries
- Incapacitated persons
- Helping carers
- Universal credit and the self-employed
- Tax advice to migrants

Contact Us



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