Spotlight on…the CIOT's Management of Taxes technical sub-committee

General Features **Management of taxes**

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In the first of a series of articles about the CIOT's technical sub-committees, we review the work of the Management of Taxes (MOT) sub-committee and its two sub-groups.

The perception that taxes management issues are mainly uninteresting has surely been dispelled in recent years. The significant number of legislative changes that have happened in high profile areas such as tax avoidance and offshore tax evasion means that these issues should be on every adviser's radar. The sub-committee has been at the heart of many of these topics, liaising closely with HMRC as these measures are developed, with a view to ensuring that they are properly targeted, and minimising the impact on the compliant majority.

Our most recent engagement in this area has been on the new 'penalties for enablers of defeated tax avoidance' in Finance (No2) Act 2017 Sch 16 and the 'requirement to correct' in Sch 18 of the same Act. Take a look at our submissions on these issues on the Policy and Technical pages of the CIOT website.

We meet regularly with HMRC to discuss open public consultations and draft legislation, or pro-actively on other topical areas. Recently, for example, we set up quarterly meetings with HMRC's centre for offshore evasion strategy, where the 'requirement to correct' and the operation of the worldwide disclosure facility have featured heavily in discussions.

Of course, we also focus on the 'bread and butter' areas of taxes management and administration, such as self-assessment and general compliance issues, including tax enquiries, penalties and HMRC powers. We will often discuss day-to-day

problems that have been brought to our attention by CIOT members, and, where appropriate, raise them with HMRC in various fora on which the CIOT is represented, such as the Compliance Reform Forum and the Issues Overview Group.

The sub-committee meets every three months to discuss current issues. Our most recent meeting was on 11 January 2018 when topics on the agenda ranged from considering the CIOT's response to the OECD's public discussion paper on Mandatory disclosure rules for addressing common reporting standard avoidance and offshore structures, to discussing HMRC's view of what constitutes 'careless' and 'deliberate' when issuing penalties, a matter which had been raised with us by a CIOT member.

The sub-committee also oversees two special interest sub-groups.

The Digitalisation and Agent Strategy Working Group, focuses on HMRC's Making Tax Digital (MTD) programme and all issues affecting agents, as well as HMRC's Agents Strategy. Members of the working group have been actively engaged in discussions with HMRC since MTD was first announced in late 2015, supporting the CIOT in its role as a constructive and critical friend to HMRC.

The Dispute Resolution and Litigation Group considers matters related to appeals and tribunals, HMRC internal reviews and Alternative Dispute Resolution. For example, it recently commented on the Civil Justice Council's consultation on The Future Role of Alternative Dispute Resolution in Civil Justice.

The sub-committee welcomes applications from members interested in getting more involved with the CIOT's technical work. For more information on becoming a member of the sub-committee, or one of its sub-groups, please refer to the pages on our website for how to join or contact Margaret Curran, the Technical Officer for the MOT sub-committee.