HMRC interest in websites of tax advisers

Professional standards | Technical

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Recent HMRC interest in websites when tackling tax avoidance and a reminder to members to keep their own websites under review.

HMRC have recently had success with cases taken to the Advertising Standards Authority (ASA) in relation to misleading advertising by tax avoidance scheme promoters. The most recent is covered in HMRC's Spotlight 42 where the ASA ruled that the website of the firm involved 'misled by omission' by failing to mention the many government tools and policies aimed at the avoidance they were promoting. Spotlight 40 issued last year details a similar case where ASA ruled that claims made and use of HMRC's logo were misleading and that the website again misled by omission.

Given the requirements on members when providing tax planning, as set out in Professional Conduct in Relation to Taxation, we would not expect similar interest in relation to the websites of our members. However what these cases do highlight is that HMRC look at the promotional material and websites of firms. Members are reminded of the Professional Standards guidance on member websites available on the CIOT website and the ATT website which covers some dos and don'ts which members may find helpful.

If you have any queries on professional standards in relation to member websites please contact Jane Mellor (jmellor@ciot.org.uk) or for technical queries relating to HMRC's Spotlight series please contact Margaret Curran (mcurran@ciot.org.uk).