# Spotlight on … the CIOT’s Succession Taxes technical sub-committee

Inheritance Tax and trusts

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In the fourth of a series of articles about the CIOT’s technical sub-committees, CIOT Technical Officer John Stockdale reviews the work of the Succession Taxes Sub-Committee.

The success of the Succession Taxes sub-committee relies on the experiences of its members when we liaise with HMRC to ensure that legislative and operational changes in the Inheritance Tax (IHT) arena are as effective and practicable as possible. Input derived from that base of practical experience helps us to inform HMRC in the development of their proposals.

Recent examples of such involvement include the IHT DOTAS regulations and the time-consuming saga of the Non-Dom regime for enveloped UK residential property. Inevitably our work overlaps with that of the Capital Gains and Investment Income sub-committee – indeed we hold our quarterly meetings on a joint basis, to facilitate an interchange of views and experience.

On a practical level we have engaged continually with HMRC over the past year in trying to make the Trust Registration Service less troublesome for members and the public. We also have members participating in the HMRC Capital Taxes Liaison Group on technical and policy matters, and the HMRC Trust and Estates Agents’ Advisory Group which covers operational issues.

We are embracing the current Office of Tax Simplification review which presents a golden opportunity to seek some simplification of both the processes and the law relating to IHT. Our stance is that ‘you cannot add simplicity, rather you must remove complexity’.

As IHT work is not the preserve of the largest firms, our members are drawn from a wide variety of practices and professional backgrounds. Practical experience and enthusiasm for this work is their hallmark.

We are always open to new members joining us so if you are interested in contributing to the sub-committee's work, please refer to the pages on our website for how to join or contact John Stockdale for further information.

A full, but not exhaustive, list of topics within the Succession Taxes' sub-committee's remit can be found on the CIOT website.