# The Technical Teams of CIOT and ATT: help us to help you

**General Features**

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The CIOT and ATT Technical Teams receive hundreds of queries each year. While there are many areas where we can assist, we are unable to answer all of them in the way that the enquirer might hope (read on to find out why). We can assist in a number of areas, though we often need your help in gathering supporting evidence.

The CIOT and ATT Technical Teams receive a large number of queries, both from members and from non-members. We keep track of as many of these as possible, in order to identify trends or emerging issues. In 2018, CIOT recorded nearly 300 queries and the ATT nearly 60 – so on average around a query a day.

We review and acknowledge every query but, as we explain on our respective websites, it is not appropriate to offer substantive response where the query is of a tax technical nature for the following reasons:

1. Technical queries from non-members (typically members of the public) – we do not provide advice as this would place us in unfair competition with our members who are in business to provide advice. The phrase ‘don’t bite the hand that feeds you’ springs to mind!
2. Technical queries from members – these tend to be of a more specialist nature, but again some members specialise in niche areas of tax and, again, we would be competing against them if we provided advice.
3. We are not resourced to provide a technical advisory service.
4. Importantly – as those in practice will appreciate – we have no engagement terms and we are not insured to provide advice, therefore doing so would put us at commercial risk.

Our full reasoning is explained on both the CIOT website and the ATT website.

When we are unable to advise on a tax technical matter, we signpost the enquirer to our ‘find a CTA’ or ‘find a Taxation Technician’ service, so that they are able to locate someone who can help. Alternatively, if the eligibility criteria are met, we may direct them to TaxAid or Tax Help for Older People, or otherwise to the guidance on the LITRG website.

Where we can help is when the query brings to light anomalies in or problems with tax law or administration. We work hard to develop and maintain relationships at all levels within HMRC and other Revenue bodies. Not only does this assist with the development of new policies and measures through the tax consultation process, but importantly it enables us to have open and constructive dialogue when things aren’t working as they should, or there are ways to do things better. This includes matters such as the accuracy and timeliness of guidance, service standards, HMRC’s approach to compliance matters, IT/systems issues, HMRC’s agent strategy, and so on – factors which dictate the ‘health’ of the tax system.

Some of these issues can be raised on the Agent Forum, as they relate to the performance of HMRC’s systems and processes. Others need a more strategic or nuanced approach. For example, we have reported the origin and progress of our work around HMRC’s investigative approach in previous editions of Technical Newsdesk. We are also working with HMRC (in conjunction with the Office of Tax Simplification) around improvements to HMRC’s guidance.

And the key to all these things? Evidence! Understandably, when we approach HMRC (or other bodies) with things that require attention, we need to provide evidence of the problem. So, if guidance is wrong/out of date – we need to know which guidance and why. If you believe HMRC has acted inappropriately in dealing with your/a client’s affairs, we need to know the details (either suitably redacted, or with the client’s authorisation). There are bound to be many isolated cases, but the key is to find out whether these are indeed one-offs, or one of many. Users of the Agent Forum will know the importance of demonstrating a body of evidence that something is widespread.

Many initiatives we take forward with HMRC will happen ‘behind the scenes’, but when appropriate to do so we will ask for examples of issues, or provide updates on developments in Technical Newsdesk and/or on our websites. Our work with HMRC around their investigative approach is a good example of this.

Finally, it is important to recognise that HMRC (and other Revenue bodies) have limited resources – both in terms of staff and finances. Not everything that we take up with HMRC will be solved. Some things may not be able to be changed, or any improvements might be incremental rather than radical. We will also seek to prioritise those issues which will give the greatest benefit to our members and the tax system generally.