ATT welcome, July 2015

Welcomes

01 July 2015

Goodbye and hello

The moment when I step up to the plate and become president of the ATT for the next year fast approaches.

I shall be handing over the responsibility for this welcome page to Ralph Pettengel, my worthy successor, to which he will bring his own stamp and authority.

So, you won't have to put up with my prose and photograph (and the odd minor rant) any longer.

Out and proud!

Every president brings with them their own style and theme. I did wonder about education because I've spent many a happy year with Kaplan, but I started thinking about the rapidly changing ground on tax planning and the avoidance and planning debate.

The ATT has said before that our members have to deal with the grit in the system, un-bunging blocks and dealing with depressing experiences like having to use the employer helpline. But since most of our members work in smaller firms and businesses, or are in practice on their own account, tax planning and advice are close to the centre of what our members offer – we are after all 'practical tax people'. So, in a rapidly changing world with the word 'avoidance' now common parlance, our members need to know where they stand with giving the advice that we dispense daily. This is especially so since the publication on 19 March 2015 of the joint Treasury/HMRC paper, *Tackling tax evasion and avoidance*, where there are ostensibly modified uses of phrases such as 'tax avoidance' and 'tax planning'.

Now don’t get me started on poor use of language that produces more heat than light – I personally like the GAAR committee’s use of mitigation, avoidance, abuse and evasion – and, of course, the ATT will be closely monitoring the changing ground on behalf of our members, together with our brethren at the CIOT.

But on the point of where we stand as ATT members in giving tax advice, for the time being I’m going to be following the GAAR committee’s report to the government. Graham Aaronson QC said: ‘I have concluded that introducing a broad spectrum general anti-avoidance rule would not be beneficial for the UK tax system. This would carry a real risk of undermining the ability of business and individuals to carry out sensible and responsible tax planning; such tax planning is an entirely appropriate response to the complexities of a tax system such as the UK’s.’

So here we go with my personal contribution: I’m going to continue giving tax advice within those sensible parameters.

It’s the season again

Having just started the annual round of ATT conferences, I’m always struck by the professionalism of our members.

We will have about 500 members coming to our conferences in seven locations around the UK in 2015, so almost identical numbers to last year.

As I write this, we’ve just come back from Stirling, one of my favourites, and I’m reminded just how big Scotland is when I’m told by some of the delegates from Inverness and northward, that they set their alarm clocks for just after 4am to allow for the drive to Stirling!

Lots of work goes into the conferences, not just from the speakers who put the material together, but also from the Artillery House team. I’d like to mention the cool professionalism of Michelle McAvoy, who did the administration and saved the day when my flash-drive that contained all the slides died just before I was due to speak; and our chairman for the day, former president David Stedman who likes Stirling so much that he gave up a day’s holiday in Fort William to be with us.

The presence of the technical officers always goes down well too and Will Silsby did a good job to put the ATT’s perspective on the Scottish taxation changes in 2015 and beyond.

We are constantly reviewing how we handle the conferences and we introduce change when we think appropriate. This year, as with last year, we had a mix of update, review, case study and practice points. The best bits for me are when the discussion on a technical or practice point flows around the room. Just how do you deal with the new non-res CGT rules when someone leaves the UK after April 2015, for example, or when they leave before and the domestic property has been their PPR and then let?

Members' contributions are always measured, to the point – and from our end, most welcome.