CIOT Vice President's page: Our heartfelt condolences

Welcomes

21 September 2022

To begin with may I join our President Susan Ball in sending heartfelt condolences on behalf of the CIOT to the Royal Family following the death of Her Majesty Queen Elizabeth II.

It is an honour and a privilege to be an office bearer and trustee of the CIOT and I've outlined below some of the recent CIOT activities in which I've been involved.

With the summer holidays over, we are moving towards the autumn schedule of events and branch meetings. As I write, I was preparing to go to Cambridge for the annual conference but due to the period of national mourning, the conference has been cancelled. The Scotland Branch has also scheduled an in-person conference (4 and 5 November) in Stirling and, of course, the branch welcomes attendees not only from Scotland but from across the United Kingdom and beyond. It's my local branch and I'm very much looking forward to catching up with friends, making new acquaintances with fellow tax practitioners and being able to discuss tax face to face. (Microsoft Teams has its uses but it's so much more enjoyable to talk in person.) I particularly value the conferences which offer a spectrum of updates as this helps to maintain an awareness across the taxes.

I do feel strongly that the work and activities carried out by the branches and at the conferences are at the core of our remit as a charity to promote education and the study of the administration and practice of taxation. And so I'd like to take this opportunity to thank the wonderful events team in CIOT HQ, and all the volunteers elsewhere who put so much time and expertise into running the branch events, providing an invaluable resource to members across the country.

Do start attending the in-person events again if you can – it's certainly something that I've missed in the last couple of years. I know that the branches always

welcome new volunteers to assist and, of course, as many attendees as possible at meetings and events increase their value in every way.

The autumn programmes are designed to offer topical updates and cover as wide a range of technical issues as possible. They also address professional standards. Part of being a member of a professional body is about gaining and maintaining standards – and those standards are both technical and professional. As we are all well aware, there has been considerable focus on this over the past few years from government and its agencies, the media and the public in general.

I am a member of the group of representatives from the seven professional bodies that author the guidance ‘Professional Conduct in Relation to Taxation’ (PCRT). We meet regularly to keep this guidance current and to refresh it if and when it is thought necessary. Much thought and proactive work has gone into this since 2015 when the outgoing coalition government called upon ‘the regulatory bodies who police professional standards to take on a greater lead and responsibility in setting and enforcing clear professional standards around the facilitation and promotion of avoidance’. This work is ongoing, as is contributing to the work being undertaken by HMRC in its ‘Raising Standards’ agenda into how to improve standards, and the possibility of oversight and formal regulation, of tax advisers. This is not an easy task for HMRC to address but as members of the CIOT we can continue to make sure we work within PCRT, which is designed to support members in their work.

And finally, to revert to the vein in which I began and with the thought very much in mind that the CIOT is a body established under Royal Charter, I would like to add my own warmest wishes to our new Sovereign, King Charles III.

Message of condolence on the passing of HM Queen Elizabeth II sent from the CIOT

Your Majesty, the King

On behalf of the Council, members, students and staff of the Chartered Institute of Taxation, I would like to express our sorrow on the death of your mother, Her Majesty Queen Elizabeth II, and send our heartfelt condolences to you and your family.

We were immensely proud and delighted to be granted our Charter by Her Majesty in 1994. She was an integral part of the fabric of life in the United Kingdom and the Commonwealth for more than seven decades, serving with a sense of duty and dedication that is truly exceptional. She was such an inspiration to all of us. She was also a unifying force at times of strife and a rallying point at times of crisis.

It is hard to believe she is no longer with us and the sense of loss is profound. We hope that you and the family will be comforted at this difficult time, by the fact that she was held in such high regard.

I have the honour to be Your Majesty’s humble and obedient servant.

Susan Ball, President, Chartered Institute of Taxation