President's page, March 2016

Welcomes

01 March 2016

In praise of technical officers and the technical steering group

I never cease to be amazed by our technical officers. There are only two of them – Will Silsby and Alison Ward – yet they manage a prodigious output. Over my presidential year and especially the past few months, I have had many dealings with them.

I was bred and buttered in technical tax during my training with Coopers & Lybrand (now PwC). It's an area that I enjoy, so I understand and respect what Alison and Will do.

Their job is to provide the ATT with a solid tax technical base that we can use as an educational charity and a members' organisation. They carry on a fine tradition that was started when one of our former presidents, John Kimmer, was appointed as the ATT's first technical officer in 2010. It had become clear that the volume of work was too great to be carried by volunteer members alone.

They attend meetings – lots of them, mostly with HMRC and also with our own technical steering group (TSG), where they act as co-ordinators.

They reply to consultations and not just a few – there was a blizzard of them in 2015 (with two Finance Acts) and the pace has not dropped this year. They sort them, rank them and reply to those that are relevant to our members.

The way this happens is as follows: a consultation or draft Finance Bill clause will be issued by HMRC and our brave techies will decide whether it is of interest to us and select it accordingly. They will then ask for input from the TSG whose members will contribute to the response. Since 2013, we have expanded the consultation process

to include contributors – mainly ATT members who have expressed an interest in adding their input in particular areas.

The TSG is an important beast at the ATT. It comprises members (and a few non-members) with good technical experience, who have a sense of public duty and who meet four times a year in Artillery House. Their only reward is coffee and biscuits! They come from all over the realm. The TSG also counts some council members and other former ATT presidents such as Peter Gravestock and Yvette Nunn among its number. We have benefited greatly from their experience and knowledge.

This, to my eye, is one of the central tie-beams of the process. Our members operate in practice, largely in the OMB space and experience of that sphere is vital. We need to reflect what our members do and support them and represent them technically. Our technical officers and members of the TSG do this ably.

Either Alison or Will will draft a response and members of the TSG will add their views. The duo will peer review each other's work.

Then comes the 'three eyes review'. The draft response will go to the TSG chairman for a final review, so three people will have seen it before it goes out of the door (reputational matters will also be run past the president).

For years, Paul Hill has undertaken the final review but, with his retirement, we have had to deal with this differently. So now, the TSG is co-chaired by Yvette and me and we review the technical output between us. Actually, we rather enjoy it! During January (yes, January!) we saw lots of technical consultations and draft FB16 clause comments out of the door and much midnight oil was burned with Yvette and I dividing the load. But I return to the central point: we all have extensive OMB experience and it helps us. But it would not be possible without our TSG members and especially our two technical officers (who also had to buy in extra supplies of midnight oil).

As a group, we also see press releases out of the door and these go through the same review process before being handed over to the PR and press team at Artillery House for their comment and review.

There's another thing. In 2014, I persuaded the techies to attend our ATT members' conferences and joint tax skills courses with the AAT. This was a bit of a masterstroke; they have been a huge source of extra comment and the members

have enjoyed talking to them and listening to them. Long may it last.

One final note: I would encourage members to come onto TSG if they have an interest in technical tax (I mean who wouldn’t?). They can be ‘virtual members’ or contributors if they wish so they don’t have to attend meetings in London, so if that grabs you, please talk to Alison or Will.