President's Page: Right back to where we started from

Welcomes

22 February 2022

As the promise of Spring is just around the corner, let’s hope for better days ahead on all fronts. I have just spent a useful morning doing a spot of spring cleaning. To my surprise, I came across my copy of the CIOT’s 75th anniversary souvenir supplement to *Tax Adviser* (published in October 2005). The pages are brimming with illuminating stories of CIOT and tax history. I thought I would share some of these memories with you.

It all started in Leicester

The CIOT’s origins can be traced back to late 1929 to a dinner held in Leicester, when Cecil Newport FCRA suggested the idea of an Institute of Taxation to Ronald Staples. Newport was a tax practitioner and a regular contributor to *Taxation* magazine and author of *Income Tax Law and Practice* (published in 1927). His dinner companion, Staples, had joined the ‘Inland Revenue’ (as it was known then) on 4 May 1916 – the same day the government had approved conscription (working for the Revenue was a reserved occupation, exempting staff from military service!). Staples had left the Revenue in October 1927 and started the weekly *Taxation* journal and *Taxation Practical Service.*

Our Institute was formally established on 5 December 1930 following a meeting between eight tax men at Hutchins & Plowman, Chartered Accountants, 11 Pancras Lane, London EC4.

In the beginning…

We started out with twelve Council members, many of whom were ex-Inspectors of Taxes. One of the most distinguished and prestigious was Roger N Carter FCA. He was joint author of *Murray and Carter’s Guide to Income Tax Practice* (first published

in 1895).

In August 1934, E Alwyn Knight became the Institute's first paid Secretary, engaged on a salary of £150 a year. Unemployment was rife at the time (over 2.3 million) so it is not surprising that the job advert in the Daily Telegraph attracted some 400 responses. Knight was called up in August 1940 to join HM Forces and was commissioned as a pilot officer in February 1943.

Examinations

The first examination team consisted of Cecil Newport, H A Silverman (a college principal from Leicester) and Dr A V Tranter, a Yorkshireman, who remained with the 'Revenue' until he retired in 1957.

The first exams were held in December 1932 and consisted of four papers: Income Tax Theory; Income Tax Practical; Death or Inheritance Duties (or Other Taxes); and Economic Theory. It was not necessary to pass the exams to join the Institute – this only became compulsory in January 1965!

Branching out

After the war, our only active branch was based in Manchester. Branches were then established in London in 1957 and Birmingham (now Birmingham and West Midlands) in 1959. It was not until ten years later that further branches were established in Southampton (now Hampshire), Bristol and Sheffield. We have grown to 40 branches.

The Owls, charitable status and the Royal Charter

The grant of our crest with supporting owls was awarded in July 1971. The legendary Ralph Ray, who will be known to many (longstanding) members, was instrumental in the Institute obtaining charitable status on 15 September 1981. One of our pivotal moments was obtaining the Royal Charter in 1994. In 1997, the Privy Council agreed that members could use the title 'Chartered Tax Adviser' and in 2002 the initials 'CTA'.

We should be truly proud of the wonderful heritage of our CIOT, which today boasts over 19,000 members and 5,000 students. Our exams are widely recognised as the most prestigious in the tax world and we are highly respected by the Treasury,

HMRC and other important stakeholders. We have grown from twelve Council members to 25, 40% of whom are women. I am really delighted that Susan Ball follows me as your next President to steer our Institute and improve it even further.

Take care.