Upcoming Annual Return Submissions information

Briefings

24 October 2022

The important membership requirements of the Annual Return 2022 submission and 2023 subscription.

From mid-November, the CIOT and ATT 2022 Annual Return submissions will be available on the member portals. Notices will be going out requesting completion of the returns and the payment of subscriptions.

All members (except for students and those who have updated their membership status to fully retired) are required to submit an Annual Return. Those who are employed must provide details of their employer. Members who are in practice (whether self-employed, in partnership or a company director) must provide their firm or business details and provide confirmation of their AML supervisor, compliance with PII requirements and their PII provider. All members are required to answer a number of conduct questions and indicate compliance with the continuing professional development (CPD) regulations (or provide a reason why they have not met the requirements).

The returns must be completed accurately and members need to provide all details requested. For example, if you are a sole trader as well as an employee you must provide full details of both. We are aware that members can find certain questions (for example, those on CPD or PII) more difficult to answer so we have provided guidance on how to complete the form in our Annual Return FAQs available on the CIOT website: www.tax.org.uk/annual-return-guidance and the ATT website: www.att.org.uk/annual-return-guidance.

The annual return must be submitted and the subscriptions paid by 31 January 2023. Members failing to submit their returns are failing to meet membership obligations and will be referred to the Taxation Disciplinary Board.

We will be sending emails and reminders to all members starting from mid-November onwards to notify them that submissions are open. At this point you can submit your return online. Log on to the Members Portal: pilot-portal.tax.org.uk and navigate to ‘Secure area/Members Area/Compliance/Annual Return’ where the 2022 form will be located. If you have any difficulty accessing your portal account or completing the return please get in touch with member services membership@tax.org.uk who will be happy to help.