Membership Requirement: Your 2022 Annual Return

Briefings



23 November 2022

An Annual Return must be completed by all CIOT and ATT members and ADIT Affiliates each year (excluding students or those who are fully retired). All members and affiliates should receive an email reminder to complete the return and pay any subscriptions due. If an email is not received, members must still ensure they fulfil this important membership requirement.

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Why do we require an Annual Return?

CIOT and ATT members and ADIT Affiliates are required to meet high professional standards as these are essential in retaining our reputation for excellence in tax, and maintaining trust in the tax profession by the public, HMRC and others. The Annual Return is one of the tools we use to ensure that standards are being followed as we ask you to confirm that you are meeting a number of membership and legal requirements.

Here are our ‘Top 10 Tips’ to help you to complete this year’s form:

1. The form can be accessed at https://pilot-portal.tax.org.uk and it works best accessed through the following browsers:

- Microsoft Edge v86 or higher
- Google Chrome v86 or higher

Some members have previously experienced problems using Firefox and Internet Explorer so these browsers are best avoided where possible.

2. The deadline for submission of the return is **31 January 2023**.

3. Remember that you are answering questions about compliance during the year to 31 December 2022. For your information, there will be some minor updates to the continuing professional development (CPD) and professional indemnity insurance (PII) regulations and guidance applying from 2023, but for this annual return you should answer based on the requirements in 2022.

4. Members are asked whether they work in tax. Make sure you answer this correctly so that the form generates the correct questions which need to be answered. You are working in tax if you provide tax compliance or tax advisory services in private

practice, the public sector, commerce, industry, not for profit sector or in any other form.

5. If you undertake more than one activity – for example, you are in employment and also run your own business – please remember to select all the appropriate options so that you answer the required questions relating to each role.

6. If you are working in tax and have your own business, you will be asked to confirm your anti-money laundering (AML) supervisor. If your supervisor is not on the drop-down list please answer 'No' to the question: 'Does your practice/firm/partnership have an anti-money laundering supervisor?' and give an explanation in the box provided. AML supervision is not provided as part of your membership subscription and requires separate registration. Members **are not meeting their legal requirements** if they are in business providing tax services and are not registered for AML supervision. Further information about registration is available on the websites of CIOT at www.tax.org.uk/amlsreg and ATT at www.att.org.uk/amlsreg.

7. The return asks members providing tax services by way of their own business to confirm they have PII in place and there is a new question in the 2022 form asking which insurer is providing the cover. It may be helpful to have these details to hand before starting to complete the form.

8. There is further useful guidance on how to complete the Annual Return questions on the websites of CIOT at www.tax.org.uk/arguide and ATT at www.att.org.uk/arguide. This is a particularly useful reference point for those who are unsure how to answer the PII or CPD questions as a table is included setting out the requirements and what you need to tell us (depending on your circumstances).

9. The form generates a summary of all the answers provided for you to review and edit (if necessary) before final submission. We recommend checking this summary, as experience has shown that it can sometimes be easy to hit a wrong button and give an erroneous non-compliant answer!

10. If you need any other assistance with completion of the Annual Return, how to answer particular questions or if you have concerns that you have not met all your membership requirements, please contact membership@tax.org.uk or membership@att.org.uk.

It is important to contact us if you need any help or are having any difficulties so we can work with you to ensure compliance. Ignoring reminders and failing to meet this

membership requirement will result in referral to the Taxation Disciplinary Board.