Why the CIOT?

Management of taxes | Tax voice



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The representations made by the CIOT are invariably extremely well regarded for their balance and thoroughness – an insight from one member provides an illustration of the value of diversity in the process.

The CIOT sub-committees perform a significant role in responding to technical developments: in particular to the myriad proposals for legislative changes that arrive in the form of consultation documents. The Management of Taxes (MoT) sub-committee has had more than its fair share in recent months and the practical experience of our members, in practice and in business, is invaluable in ensuring that the comments carry due weight.

The experience of those acting for taxpayers is complemented by those who have extensive knowledge of the policy making process. One such member is Chris Davidson – Chris Davidson is a relatively recent recruit to the committee who has abundant knowledge of the policy making process. Chris, found himself in conversations with the CIOT Chief Executive, Peter Fanning and John Cullinane, the CIOT Tax Policy Director about a year ago and the idea of joining the CIOT MoT committee emerged from those conversations. Chris notes “I’ve had a strong

relationship with CIOT for many years, built through the various consultations that I led over many years while I was at HMRC – covering self-assessment in the first half of the 1990s through to the GAAR in 2011-13. The CIOT was always a very constructive participant in these consultations and I got a lot of value from the discussions we had. I knew I could talk to the CIOT when I wanted help in analysing a difficult point of tax policy." Importantly, in the context of how particularly charged the issue of the role of tax advisors is at present, Chris points out that "I was also aware from conversations at KPMG that the CIOT was fully aligned with the drive for responsible tax advice that I was keen to support."

Members of the committee represent the full range of the spectrum as regards our membership and it is heartening to note that in addition to observing that "there are some really impressive tax professionals on the MoT committee," it is clear that " most tax professionals want to do a responsible, professional job for the person they are working for and are helpful and friendly at a personal level. That's true whether they are working in HMRC, at KPMG or around the CIOT table."

Unsurprisingly, but as a clear testimony to the professionalism of the members of the committee Chris commented "I felt that I fitted in very easily from the first meeting I attended. I have different experiences from others on the MoT committee, but we're all individuals and we bring our own insights. I strongly believe in diversity; it is the combination of different perspectives that leads to the strongest analyses."

Having been a leading proponent of many significant changes whilst with HMRC, there must have been a fear that he would be treated with suspicion by those he has crossed swords with in the past. However Chris is clear that the answer is: "Absolutely not! When I was at HMRC, I always tried to make sure that I dealt with the issues robustly, not the individuals. So I can't think of anyone I "crossed swords with" in a way that left a bad taste, and I certainly haven't found any problem in working with my new colleagues at the CIOT. "

It is also interesting to note that while his role has now been reversed, when asked what is it like being on the other side of the table in consultations, Chris notes "I tried to ensure that I was as professional about the way I left HMRC as I was when I worked there and as I am at KPMG. So I left HMRC on very good terms and consequently I have no trouble engaging with my former colleagues."

Importantly, putting the changes into perspective, it is important to appreciate that “the issues don’t change – it’s about how to understand today’s problems and to create the best solutions to them. It doesn’t matter which side of the table you’re on, you’re part of the constructive dialogue. This is the collaborative approach I did my best to foster while I was at HMRC and which HMRC retains, as its publications affirm.”

At a personal level, Chris notes “I always enjoyed tax policy – I was involved in it for 20 years at the Inland Revenue and then HMRC. It’s great to have the opportunity to contribute again because the issues are always fascinating to grapple with.”

Finally, Chris observes “the CIOT can add a lot of value to tax policy development. The best way to do so is to build an informal relationship with policy advisors, understand their perspectives and help them arrive at the best solutions to problems. Formal written responses to consultations are part of the process but a relatively unimportant part – it’s the informal dialogue through meetings, phone calls and email exchanges that add value and influence the outcome.”