Disability and the tax system: guidance

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CIOT has published a blog for advisers with some technical research material on disability and the tax system.

Robin Williamson, former Technical Director for the CIOT's Low Incomes Tax Reform Group (LITRG) and longstanding LITRG volunteer, had a keen interest in how the tax system treats and supports people with disabilities. Prior to his passing (tinyurl.com/yphk2tk9) in September 2022, Robin had been working on a book on this subject. Although sadly his work was unfinished, we are grateful to his wife Jane Moore for sharing the completed chapters with us.

Following a review of the work by the LITRG technical staff, we have published the following completed chapters of Robin's book on the CIOT website in the hope they will be of interest and use to members of the tax profession:

- Chapter 2: Dealing with HMRC

- Chapter 5: Helping someone with their tax
- Chapter 7: Trusts for disabled and vulnerable beneficiaries

A further chapter relating to employees with disabilities (tinyurl.com/y5tt2n9z) was published in *Tax Adviser* in February 2022.

The chapters can be accessed on the CIOT website at tinyurl.com/2p9bbwyd.

Note: These publications are intended to be a general guide and cannot be a substitute for full research in relation to individual circumstances, or appropriate professional advice. The material was reviewed as at February 2022 and will not be reviewed on an ongoing basis.

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