Susan Ball: ‘My roller-coaster year’

Briefings



23 June 2023

Outgoing CIOT President Susan Ball reflected on the past year in her valedictory speech at the Annual General Meeting on 30 May 2023.

It has been a roller-coaster of a year. In my AGM speech a year ago, I paid tribute to Her Majesty Queen Elizabeth on her Platinum Jubilee. Less than four months later, I was sending condolences to her son, the new King.

Then there was our parliamentary reception, held on the day the Conservative Party elected its new leader, Liz Truss. Our guest speaker was Financial Secretary Lucy Frazer, who said some very nice things about us. But two days later she was gone. (Was it something she said?)

Issues of concern

A couple of weeks after that I wrote to the *new* tax minister and Chancellor raising issues of concern to us:

- the need for action on HMRC service levels;

- the need for a review of Making Tax Digital and its implementation timetable; and
- the need for a more ambitious tax simplification programme.

Sadly, they weren't in post for long enough for me to get a reply – though it was long enough for one, possibly two, fiscal events and to abolish the Office of Tax Simplification.

Six weeks after that first letter, I sent a similar one to the ***next*** new tax minister.

Results on these three issues have been mixed.

We can be most positive about Making Tax Digital. The government's announcement in December that the roll-out of MTD for Income Tax would be delayed to allow more time for testing, preparation and reviewing the needs of the smallest businesses, was welcome.

Now we just need to make sure HMRC use the extension effectively, working with us and other stakeholders so we are not back in the same place again in two years' time!

On simplification, developments have been more disappointing. I regret the decision to abolish the OTS. But, notwithstanding this, I do believe that ministers are genuine in their desire to 'embed' simplification into tax policy processes.

And it was in this spirit that we joined with other professional bodies to write to the Financial Secretary last month setting out some potential first steps towards achieving this. Earlier this month, we met with the Financial Secretary to discuss our proposals.

It's far too early to declare success in 'embedding simplification' – let alone actually simplifying the system – but there is at least a willingness from the government to engage and listen in this area.

The third of the key areas I identified in my letters was HMRC service levels. This has been the area of greatest frustration for me over the year.

We put forward many examples from members of unacceptable delays to senior officials in the summer. We raised them with ministers, with Parliament and in the national newspapers.

In January, the Public Accounts Committee highlighted our evidence and asked HMRC to write to it setting out its plan to improve customer service to adequate levels.

In February, we joined with other bodies to write to the Chancellor ahead of the Budget urging him to invest properly in HMRC to improve customer service and efficiency. The reply came two weeks ago, and I have to say it was extremely disappointing.

Yes, it acknowledged poor service levels and apologised for them. But where was the plan for putting things right? The government's solution – to the extent that it has one – seems to be that HMRC is building a digital tax system and it will be in place by 2030.

I don't think that's good enough. I know that the Institute will not let this issue drop.

Highlights of the year

While some aspects of my year as President have been frustrating, others have been fun, even inspirational.

Being able to go to in-person admission ceremonies, talk to new members and their families, and hear what being a CTA means to them, really has been fantastic.

The branch events I've been to this year have been another highlight. And it was great to be able to launch our new Diploma in Tax Technology in November – which is one of our most exciting recent educational initiatives!

I was also pleased to be able to make some progress on the diversity and inclusion issues I raised in my speech at the start of the year, with us publishing our joint EDI Strategy with the ATT setting out our plans to embed EDI values across our organisations.

On the same theme, I am delighted that, after Gary, we have lined up not just one but two women in the line of presidential succession. I congratulate Charlotte Barbour on advancing to Deputy President today, and I welcome Nichola Ross Martin to the team as Vice President.

Gary, I wish you well for your presidential year. Mine has been a blast, that has passed all too soon.

Thank you to all those who have helped and shared it with me – my husband Richard or First Laddy, my mentors or cheerleaders, my colleagues at RSM, fellow Council members and everyone at the Institute – staff and volunteers – who has supported me over the year.

This speech has been slightly abridged. The full speech can be read at: tinyurl.com/2s46sfwj