Upcoming Annual Return Submissions

Briefings



26 October 2023

Please note the important membership requirements to submit your 2023 Annual Return 2023 and pay your 2024 subscription.

From mid-November, the CIOT and ATT 2023 Annual Return submissions will be available on the member portal and requests will be coming out to members requesting completion of the return 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 these details as well 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 members can find certain questions more difficult to answer (for example, those on CPD or PII), 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 the deadline of **31 January 2024**. Members failing to submit their returns are failing to meet membership obligations and will be subject to a fine. Recent fines issued have been in the region of £350.

Non-payment of the fine and continuing non-compliance with the requirement to submit a form will result in a referral to the Taxation Disciplinary Board (TDB) (www.tax-board.org.uk), which has the power to impose a wide range of sanctions.

We will be sending emails (and reminders via social media) to all members from mid-November onwards to notify you that submissions are open. At this point, you can submit your return by logging on to the Members Portal (**https://pilot-portal.tax.org.uk**) and navigating to 'Secure area/Members Area/Compliance/Annual Return' where the 2023 form will be located. Reminders are sometimes caught in junk folders. Even if you do not receive the notification email you must still complete your return by the deadline so please check the portal and ensure you submit your form on time. If you have any difficulty accessing your portal account or completing your return, member services will be happy to help (membership@tax.org.uk)