Membership Requirement: your 2023 Annual Return

Briefings



22 November 2023

An Annual Return must be completed by all CIOT and ATT members and ADIT Affiliates each year (excluding students or the fully retired). All members and affiliates should receive an email reminder to complete the return and pay any subscriptions due. Our emails are intended as a helpful prompt. If you do not receive a reminder and are a member you **must still fulfil** this mandatory requirement.

To ensure that you receive our emails, add **membership@ciot.org.uk** or **membership@att.org.uk** to your email contact list. If you don't receive an Annual Return reminder in November, check your spam folder and make sure that we have your current email address. Members can update their details in the Portal account.

Why 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

in maintaining trust in the tax profession by the public, HMRC and others. The Annual Return is one of the tools to ensure these standards are being followed, as we ask you to confirm that you are meeting a number of membership and legal requirements.

Top 10 tips!

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

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

Some members have 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 2024**.

3. Remember that you are answering questions about compliance during the year to 31 December 2023. For your information, there were some minor updates to the CPD and Professional Indemnity Insurance (PII) regulations and guidance, effective January 2023, so you should answer based on these updated 2023 requirements.

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 (e.g. HMRC), commerce, industry, the not-for-profit sector, those working in mixed tax and technology or tax software development roles, or in any other form including roles that are not client focused such as writers, lecturers and trainers in the area of tax.

5. If you undertake more than one activity – e.g. 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. If you have more than one role applicable to the listed options, e.g. you have two or more directorships at Companies House, email us at standards@att.org.uk or standards@ciot.org.uk with details of your additional roles.

6. If you work 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 CIOT website (tinyurl.com/22z3s9bp) and the ATT website (tinyurl.com/32zb7sc2).

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

8. There is further guidance on how to complete the Annual Return on the CIOT website (tinyurl.com/xavmjcze) and ATT website (tinyurl.com/5n7nxmcf). This is particularly useful for those unsure how to answer the PII or CPD questions, as a table sets out the requirements and what you need to tell us (depending on your circumstances).

9. The form generates a summary of all the answers to review and edit (if necessary) before final submission. We recommend **checking this summary** to avoid hitting a wrong button to give an erroneous non-compliant answer!

10. If you need any other assistance with completion of the Annual Return or have concerns that you have not met all your membership requirements contact membership@ciot.org.uk or membership@att.org.uk in the first instance. 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**.

Image

Membership

Subscription Rates for CIOT, ADIT Affiliates and ATT

CIOT	2024
Associate/Standard	£418
Overseas Standard	£386
Fellow	£436
Overseas Fellow	£399
Retired with Literature	£82
Retired without Literature	£21
Reduced Rate	£82
Life Associate/No fee renewal	£143

ATT	2024
Standard	£235
Fellow	£255
Joint Rate	£145