Outstanding 2023 Annual Returns are now late!

Briefings



24 January 2024

If you have not yet submitted your 2023 Annual Return (due by 31 January 2024), it is now late. Action is required!

Outstanding membership subscription fees relating to 2024 are also now overdue for payment.

Annual Return completion obligations have been publicised as part of the subscription communications from the Membership team, in addition to notices in *Tax Adviser*, on our website and on social media. The vast majority of your fellow members do comply with their Annual Return membership obligation, which is set out in the CIOT and ATT's Professional Rules and Practice Guidelines.

Relevant extracts are detailed in the highlighted box.

The Annual Return is a key element in our monitoring, and being seen to monitor, compliance with the high professional standards we expect our members to observe.

Please submit any outstanding 2023 Annual Returns by logging on to the portal at: https://pilot-portal.tax.org.uk **as a matter of urgency**. If you do not file your return in a timely manner from this point onwards, you will be **referred to the Taxation Disciplinary Board** (www.tax-board.org.uk), which has the power to impose a wide range of sanctions, including financial penalty orders.

If you have any questions or require any support to meet this membership obligation, please first review our guidance on the websites of CIOT: www.tax.org.uk/annual-return-guidance and ATT: www.att.org.uk/annual-return-guidance, or contact us at membership@tax.org.uk using the heading ‘Annual Return’.

Image

Completion of Annual Return

2.8.1: A member must complete and submit their Annual Return to the CIOT/ATT within the advised time limits.

Provision of information to the CIOT and ATT

2.12.1: A member must provide such information as is reasonably requested by the CIOT and ATT without unreasonable delay. A member must reply to correspondence from the CIOT and ATT which requires a response and again must do so without an unreasonable delay.