Spotlight on the Management of Taxes technical committee

Briefings



20 March 2024

The Management of Taxes Committee has a wide and varied remit that includes all aspects of taxes management and administration.

This is an area that has seen a significant amount of change inrecent years, which is likely tocontinue. The committee has been, andwill be, at the heart of many of the issues relating to taxes management andadministration, liaising closely with HMRC as measures are developed, with aview to ensuring that they are fair, proportionate, appropriately targeted and with adequate safeguards, whilst minimising their impact on the compliant majority of taxpayers.

Committee members come from a range of backgrounds in tax compliance and dispute resolution. Their specialised knowledge and expertise facilitate informed and insightful discussions which provide the basis for the CIOT’s engagement with HMRC in this important area.

We devote substantial time to responding to public consultations and commenting on draft legislation; for example, the recent Finance Bill measures enabling HMRC to collect additional information from taxpayers via tax returns and the introduction of a new criminal offence for promoters of tax avoidance.

Last year, we responded to three HMRC consultations connected to their Tax Administration Framework Review, and we will be responding to the latest Call for Evidence on enquiry and assessment powers, penalties and safeguards. All our submissions can be found at: www.tax.org.uk/submissions/1.

The committee's engagement with HMRC encompasses regular interactions through stakeholder groups that focus on policymaking, as well as the day-to-day operation of the tax compliance framework, including HMRC enquiry and assessment powers, penalties, offshore tax compliance, tax avoidance, tax evasion, appeals and tribunals, statutory reviews and alternative dispute resolution. These platforms provide avenues for the committee to raise the concerns of tax professionals and relay feedback on emerging issues, ensuring that the voices of stakeholders are heard in the policymaking process and enabling us to effectively advocate for improvements or reforms where necessary.

Current areas of focus include HMRC's new bespoke disclosure facilities (for crypto assets and electronic sales suppression) and how these fit with existing facilities. The committee also hasa constructive ongoing dialogue with HMRC about its increasing use of One to Many 'nudge' letters in its compliance approach.

Regular overlap exists with other technical committees on compliance matters. Recently, this has seen us liaising with the Corporate Taxes committee on HMRC's high volume approach to R&D enquiries.

The committee is currently recruiting for new members. We welcome applications from members who work in tax compliance and dispute resolution.

If you are interested in becoming a member of the committee, please refer toour website for how to join at
www.tax.org.uk/our_tcs or contact Margaret Curran for further information.

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