Annual Returns: Top ten tips

Briefings



20 November 2024

An Annual Return must be completed by all CIOT or ATT members and ADIT Affiliates each year, excluding students or those fully retired.

You should receive an email reminder to submit the Annual Return and pay subscriptions due. If you do not receive the reminder you must still fulfil this mandatory membership requirement, otherwise you could become subject to a financial penalty or referral to the Taxation Disciplinary Board.

To ensure you receive our emails, we recommend adding membership@ciot.org.uk or membership@att.org.ukto your email contact list. If you don't receive the reminder in November, we suggest checking your spam folder and ensuring that we have your current email address on record. Members can view and update their details in their Portal account.

Why do 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 we use to ensure that these standards are being met as members confirm they are meeting membership and legal requirements.

Top ten tips to complete your return

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

- Microsoft Edge v86 or higher; and
- Google Chrome v86 or higher.

Some members have previously experienced problems using Firefox and Internet Explorer so these browsers are best avoided where possible.

2. The questions cover the period from 1 January to 31 December 2024. The deadline for submission is 31 January 2025.

3. Members are asked whether they work in tax. Make sure you answer this correctly so that the form generates the right follow up questions. You are working in tax if you provide tax compliance, tax advice, consultancy or guidance in tax services in: private practice; the public sector (e.g. HMRC); commerce and industry; the not-for-profit sector; mixed tax and technology or tax software development roles; and in any other form, including roles that are not client focused such as writers, lecturers and trainers in the area of tax.

4. If you have more than one tax role – for example, you are in employed as an 'in-house' tax adviser in industry and also run your own private practice – you MUST select all the appropriate options so that the required questions relating to each role are generated. If you have more than one tax role applicable to the individual listed options, e.g. you are a director of two different tax or accounting practices on Companies House, please email us at standards@tax.org.uk with details of your additional tax roles.

5. If you are working in tax and have your own business, you will be asked to confirm your anti-money laundering (AML) supervisor. Please provide information that you have confirmed is correct when indicating your AML supervisor. You must be able to

provide evidence of this if requested.

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.

6. AML supervision with CIOT or ATT is not automatically provided as part of your membership subscription and requires a separate registration and annual renewal. Members are not meeting their legal requirements if they are in business providing tax or accounting services and are not registered for AML supervision. Further information about registration is available on the CIOT website at tinyurl.com/3s36242n and the ATT website at tinyurl.com/5ezfkkbk.

7. The return asks members providing tax services by way of their own business to confirm they have professional indemnity insurance (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 questions on the CIOT website at www.tax.org.uk/annual-return-guidance and the ATT website at www.att.org.uk/annual-return-guidance. This guidance includes a reference point on how to answer the PII or CPD questions. 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 provided for you to review and edit (if necessary) before final submission. We recommend checking the summary, as experience has shown that it can sometimes be easy to hit a wrong button and give an erroneous non-compliant answer!

10. If you need any other assistance with completion of the Annual Return – for example, with how to answer particular questions or if you have concerns that you have not met all your membership requirements – then please contact membership@tax.org.uk. It is important to contact us if you need any help so we can work with you to ensure compliance. Ignoring reminders and failing to meet this membership requirement will result in a fine or a referral to the Tax Disciplinary Board: www.tax-board.org.uk