Outstanding 2024 Annual Returns are now late!

Briefings



24 January 2025

If you have not yet submitted your 2024 Annual Return (which was due by 31 January 2025) it is now late. Outstanding membership subscription fees relating to 2025 are also now overdue for payment.

Action required

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 below:

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.

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 2024 Annual Returns by logging on to the portal at https://pilot-portal.tax.org.uk/ **as a matter of urgency**.

If members do not file their returns in a timely manner from this point onwards, they will be fined (fines start at an amount of £350) and can be further 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 Annual Return guidance on the CIOT website (www.tax.org.uk/annual-return-guidance) and ATT website (www.att.org.uk/annual-return-guidance), or contact us at membership@tax.org.uk using the heading 'Annual Return'.