CIOT Vice President's page: A wider community

Welcomes



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In the October edition of *Tax Adviser*, I wrote about the sense of community that I experienced a tour residential conference in Cambridge last September. We are a truly diverse community linked by a common bond, the CTA. As tax advisers, we are also part of a wider community, sharing a common interest with our colleagues at HMRC in making the tax system work effectively and efficiently for citizens, businesses and government.

That sense of shared purpose was central to three events I recently attended. One was a conference hosted by Wilton Park, one a training session for the Commonwealth Association of Tax Administrators (CATA) and the third was a joint CIOT/ICAEW conference on 20 Years of HMRC.

Wilton Park is an executive agency of the Foreign, Commonwealth and Development Office (FCDO) and it exists to provide a global forum for strategic discussion. In February, it ran a conference co-sponsored by CATA, HMRC, the Central Board of

Direct Taxes of India and the British High Commission India on simplification and digitalisation of tax systems for the Commonwealth. The dialogue was incredibly candid, with representatives from more than a dozen Commonwealth tax administrations sharing what had worked well for them (and indeed what had not). You can read the report at: tinyurl.com/4m4987vp. I was probably the only person at the conference who did not work either for a tax authority or for a government-funded body. I was, nonetheless, treated throughout as a trusted colleague, not an outsider. I felt that my perspective as a tax practitioner was genuinely valued.

A couple of weeks later, I spoke at a training session for the CATA senior leadership programme. I began with a photograph taken on the day I filed the UK's first electronic personal tax return back in 1997. In the photo, I am standing with my old friend John Coupe, an inspector at Taunton 1 Tax District. Between us sits a computer that now looks like a museum piece but which had just played a small part in tax history. The image summed up the theme of my CATA session: Tax practitioners and tax authorities have a common interest in making the tax system work effectively. That day in 1997, John watched me prepare the tax return and transmit it as a digital file; the next day I went to his office to see what the return looked like on his system. We both felt it was important to see the process from each other's perspective.

I returned to this theme – working together – at the CIOT/ICAEW 20 Years of HMRC conference in March. HMRC has delivered many digital innovations, from the digitalisation of personal and business tax returns to the HMRC app. Some have been delivered more effectively than others. I believe that delivery has been most effective where HMRC has worked closely with tax advisers and other stakeholders.

MTD is a perfect illustration. For the first few years, while there was a great deal of engagement, it was very much a case of HMRC being in 'transmit' mode. Things changed dramatically in late 2022, with far more open dialogue and the introduction of 'co-creation' sessions. Changes that CIOT and other key stakeholders had been pushing for started to be made, some of them significant. It was a very welcome change of approach, but coming seven years into the process, some things were by then too 'baked-in' to be changed. If HMRC had pursued a co-creation approach from the very start in 2015, I am convinced that we could have moved further, faster and more effectively. We should have been sharing the problem, not a proposed solution – an approach that has been trial led recently by DWP and MoJ and which has, I believe, the potential to deliver for HMRC also.

HMRC and CIOT have a shared interest in making digitalisation work effectively and I have been struck by how many HMRC colleagues have registered for the CIOT Diploma in Tax Technology. This, and the events I have written about here, illustrate the value and importance of that wider community: tax advisers and tax authorities working together to build a better tax system.