

UK practitioners sought for participation in an international study on tax advisers

General Features



23 April 2025

To gain a deeper understanding of tax advisers and their role within the tax systems of different countries, including the UK, a team of international researchers is seeking to interview UK tax practitioners willing to share both their perspectives and experiences.

This research is being carried out by Till-Arne Hahn (from HEC Montréal), Professor Dirk Kiesewetter and Josef Wunderlich (both from the University of Würzburg). It is part of a larger initiative on fiscal citizenship, initially led by Lynne Oats of the University of Exeter. An account of an event we attended last summer, hosted by the research team, which focused on the concept of fiscal citizenship, can be found in October 2024's Tax Adviser (see tinyurl.com/3pac44ya). The article also contains a summary of some interesting and helpful preliminary insights from an exploratory

sub-project, looking at why people do and do not use tax advisers in different countries.

For the next phase of their research, the team aims to engage with about ten advisers in the UK to gather their experiences and perspectives. The team emphasise that this step is crucial for advancing the existing understanding of UK tax advisers' work and their role within society more widely, particularly given the dynamic nature of the field.

The team is particularly interested in hearing from sole practitioners and those working in small practices, as well as from professionals who cater for individual clients or the SME market. However, anyone willing to offering to share their insights is invited to participate. Given the focus of the broader project, it would be a bonus if practitioners have experience of serving immigrant communities, but this is not a prerequisite.

The results are expected to impact policies affecting practitioners and help in the development of the profession.

Practicalities

Interviews will be around an hour in length but really depend on how much any given person is willing to share, in terms of their perceptions overall. The team's hope is to complete the discussions by the end of July 2025 at the latest, but they are quite flexible in terms of timing.

For now, the plan is to conduct the discussions virtually (via Teams or Zoom), but conducting them in person could be an option, if there is a clear preference by some individuals for this (and if the team schedule enough discussions together, so that it would make sense logistically).

If you would like to participate in the research or would just like to know more about the fiscal citizenship project in general, please email me, with the subject line 'Fiscal citizenship project' and I will put you in touch with the team.

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