CIOT President's page: Work to be proud of

Welcomes



28 April 2025

I find it hard to believe but it’s almost a year since I wrote my first ‘President’s page’. I’m very proud to have been President, both in terms of chairing Council and in undertaking external ambassadorial activities.

Council oversees a complex range of functions with the CIOT being a company established under a Royal Charter and also registered as a charity, a professional body with a membership of over 20,000, a qualification awarding body, a regulator of anti-money laundering, and a promoter of standards and ongoing CPD. On a wide number of fronts, there’s a great deal going on at any given time.

Before signing off, however, let me mention two areas that I think are important. There’s plenty of talk at present about AI. I’m delighted with how the topic has been addressed by the CIOT over my year in office with a focus on AI in tax in the profession, in HMRC and tax collection, and for taxpayers. There has been a range of activities for members over the year, including:

- the CTA Address by Conrad Young last summer, which provided an excellent and thought-provoking overview (and is still available online at tinyurl.com/CTA24-AI);
- a formal qualification available by means of the Diploma in Tax Technology, as well as the briefer introductory course 'AI in tax'; and
- a tax technology podcast series (much recommended for stimulating discussion about the role and use of AI in our work).

I am also very much looking forward to the Tax Technology Conference on 4 June.

For me, the focus on AI has been hugely informative. My key interests lie in how tax law creates a tax charge and the legislative machinery to collect this. Technology and AI are probably not my first port of call so involvement in the CIOT's AI programme has been helpful.

The Tax Technology Conference will add to this with sessions on best practices for implementing tax technology, integrating AI solutions in professional service firms (from a large firm perspective) and technical tax updates. It will also discuss safe adoption and advancing ethical AI in tax. I'm delighted too that this conference will be in Birmingham – it's great to see the CIOT out and about beyond London. Do register to attend at taxtechnology.org.uk, support your Institute, network and add to your CPD.

The other topic I want to mention is the CIOT's wonderful Low Incomes Tax Reform Group (LITRG). I worked for LITRG in its early days and it's good to see it going from strength to strength. LITRG was set up in 1998 by CIOT Past President John Andrews, who was much concerned about those on low incomes and how surprisingly complex their tax affairs can be. They can also be burdensome and contain traps for the unwary but, of course, all too often those on low incomes can't afford advice.

The LITRG mandate is: 'To target for help and information those least able in the community to afford tax advice and make a real difference to their understanding of taxation and to work to make the tax system more friendly to their needs.'

With more and more people currently being brought into the tax net at the lower end of the income spectrum, the work of LITRG is increasingly important. LITRG strives to fulfil both strands of its mandate. It works to enhance the public understanding of tax by providing free information and guidance (and has nearly 5 million unique visitors to its website each year). It also works with government and

others to improve the aspects of the tax system that impact low-income and vulnerable taxpayers the most. (I recommend the report issued in 2024 ‘Self assessment late filing penalties – improving fairness for unrepresented taxpayers’.)

The CIOT Charter, and our charitable status, come with a need to act in the public interest and the LITRG is an important part of this. I am grateful to the LITRG staff and volunteers for their work and in particular to the inspiring leadership of John Andrews, the late Robin Williamson and Victoria Todd.

This comes with my thanks to all who help to make our Institute what it is, and with best wishes to Nichola Ross-Martin as the incoming President.