

CEO's welcome: Consultation responses

Welcomes



20 May 2025

Well done to all those students who sat exams in May. Whilst we won't know how well our students have done at this stage, for some their exam days will be behind them, and we are looking forward to receiving them into the ATT and CIOT as full members.

For ATT qualified students who have already applied for membership, the wait isn't very long – the next admissions ceremony takes place on 26 June. The CIOT held its annual admission event earlier this year, so mark 16 April 2026 in your diaries! We thoroughly enjoy attending these admission events and are looking forward to welcoming our new members into the Institute and Association.

May was another busy month for our technical teams, following a number of consultations being issued on the Government's Tax Update Simplification Administration and Reform (TUSAR) day. Our teams have been reviewing the consultations and giving initial consideration of our planned responses.

Consultations ranged from the VAT treatment of business donations of goods to charity through to the scope and documentation around transfer pricing. A full list of the announcements can be found at tinyurl.com/2tkw5p2x.

We want to thank all those members who provide comments on consultations. Your comments help to shape and inform our consultation responses and ensure that they properly reflect your views. There are still a number of consultations that need to be filed later this month, please do share your comments with our technical teams via the usual technical email accounts.

One consultation we responded to last month was on enhancing HMRC's powers to tackle tax advisers who facilitate non-compliance. It was disappointing that we only had six weeks to collate our thoughts and your comments. The consultation proposed measures to more effectively review and sanction tax advisers who, by helping to facilitate non-compliance for their client, contribute to the tax gap or otherwise harm the tax system. While we normally support actions to address tax advisers who facilitate non-compliance, both organisations felt that the consultation tried to reconcile and address (in one set of sanctions) the behaviours of two very different types of tax advisers: those who are getting things wrong due to not taking reasonable care; and those whose behaviour is either dishonest or fraudulent.

The behavioural traits of the two groups are very distinct and separate, and require different forms of intervention. We were not in support of giving HMRC easier powers to obtain information from tax advisers who facilitate non-compliance, but HMRC could work more closely with professional bodies to address poor standards. HMRC should also publish more information that could help taxpayers to be better informed about which advisers are subject to sanctions or have had limitations imposed on them.

More consultation responses will be filed during June. Lists can be found online for the current ATT consultation responses (www.att.org.uk/technical/submissions), CIOT consultation responses (www.tax.org.uk/submissions/1) and LITRG consultation responses (www.litrg.org.uk/submissions).

There is still time to register for one of the ATT Annual Conference sessions this month. We are running three sessions to give people a choice of dates – two virtual sessions on Tuesday 10 and Thursday 19 June, and a face-to-face session on

Wednesday 25 June at our London office in Monck Street. We will cover topical tax issues with an emphasis on the practical challenges faced daily by tax practitioners. Sessions will include a tax update by Barry Jefferd, a tax partner of nearly 35 years, plus sessions from the ATT Technical Team on Making Tax Digital and an update on penalties. Find out more and register at www.att.org.uk/attconf2025.

Finally, we were delighted to welcome guests to our Joint Presidents' reception in Edinburgh on 8 May, hosted by both Presidents, at which Derek Francis, Eric Brown and Isobel d'Inverno received Certificates of Merit.