Technical Newsdesk: December 2025

Welcomes



25 November 2025

November is rarely a quiet month for UK tax. 2025 has been no exception with the Budget on 26 November, quickly followed by the publication of the Finance Bill. But this work has not been confined to the last few weeks for those of us working on tax policy at CIOT and ATT. It is rather a culmination of many months of scrutinising announcements and draft legislation, and engaging across a whole range of issues at a seemingly unprecedented pace.

I am continually grateful to our volunteers, Technical Officers, External Relations team and Professional Standards team (as tax policy increasingly intersects with professional standards issues). Working together, we have achieved several improvements to government proposals, which were in some cases highly problematic.

One major focus has been the package of measures relating to agent standards – mandatory registration, tackling promoters and the facilitation of non-compliance. This has brought together staff and volunteers to deliver coordinated engagement with various levels of HMRC, ministers and other professional bodies, leading to

positive refinements and changes to the proposals.

A particular highlight was Technical Officer Margaret Curran’s appearance at an evidence session for the House of Lords Finance Bill Sub-Committee (FBSC), where many of her points were captured in a letter subsequently sent by the FBSC to the government. We continue to raise concerns and make suggestions to influence the direction of this work, which will have a considerable impact on tax advisers.

The FBSC also took evidence on measures relating to inheritance tax and pensions, and reforms to agricultural property relief and business property relief. CIOT and ATT were expertly represented by John Bunker and Emma Chamberlain, both members of our Private Client Committee, and ATT Technical Officer Helen Thornley. As I write, we are keeping fingers crossed for refinements to the draft legislation; our points were made persuasively, and our evidence was the cherry on top of considerable efforts over the summer and autumn to highlight and remove the pitfalls from these policies.

This brings me to some public policy directorate changes. First, a heartfelt thank you and farewell to John Stockdale, who has retired from his role as Private Client Technical Officer. Many of you will have crossed paths with John during your tax careers. I have loved hearing stories of the positive impact he has had – even from before he joined CIOT when he tutored one of our future CIOT Presidents at Chester Law School! We wish him every happiness for the future.

However, as one door closes, another opens. Just before John’s departure, we welcomed Ruth Sadlier as our new Private Client Technical Officer. Her portfolio includes both Private Client International and UK. Ruth has had a baptism of fire joining the team a month ahead of the Budget – but she has taken ownership of a hot policy area in her stride!

Three weeks later, we were delighted to welcome Lauren Fletcher as the CIOT Technical Team Senior Manager. You’ll be hearing more from Lauren in our next Tech News Desk introduction.

Finally, I want to thank you all for your support of CIOT in 2025. I’d also like to wish you a merry and restful Christmas – especially those of you with January deadlines – and a happy and successful 2026.