

CIOT Vice President's page: A single UK tax profession?

Welcomes



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A few weeks ago, I attended an event marking 30 years since the Tax Law Rewrite (TLR) Project. In the Q&A that followed, the panellists were asked which country has the best tax laws. Among the various suggestions, the Dutch system received several votes. Its tax code is contained in a single slim volume; the revenue authorities provide binding advance rulings; relations between the authorities and tax advisors are strong and cooperative; and the system is largely stable, rather than subject to constant tinkering.*

How does the Dutch tax system achieve this? In large part, it reflects the differing attitudes in common law and civil law countries. Common law tends to favour detailed rules to provide certainty. By contrast, civil law systems are more principles-based, leaving greater discretion to revenue authorities and courts to interpret the spirit of the law.

However, a Dutch adviser at the event added another factor: all Dutch tax advisers must be highly qualified. Universities offer mainstream degrees in tax law and tax economics. A *belastingadviseur* (a Dutch tax adviser) holds a Master's level qualification in tax administration and must meet high standards of technical expertise, professional skills and ethics. Being a tax adviser is recognised as a distinct profession, separate from both law and accountancy. The result is a high level of trust between advisers and the tax authorities.

All of this got me thinking. We often talk about tax simplification and criticise legislators for adding more tax laws and complexity each year. But if we are to achieve genuine simplification, do we also need to look at our profession and how it is structured?

In the UK, tax is still widely seen as an add-on to the accounting and legal professions, and something of a poor relation to both. There are, of course, many lawyers and accountants who (without further qualifications) are excellent tax advisers. But not all of ACCA's 258,000 members, ICAEW's 210,000 members or the Law Society's 216,000 members are, by virtue of those qualifications alone, equipped to advise on tax. Even CTAs and ATTs are not competent to advise on all areas of tax. This makes it harder for HMRC to distinguish between advisers or to rely on professional qualifications as a consistent mark of quality.

What might a single tax profession look like in the UK? As I write, an article in today's *Times* discusses amendments to the Finance Bill proposed by Stella Creasey MP, designed to clamp down on online tax influencers. The amendments are well-intentioned and specifically exclude 'tax professionals', although they make no attempt to define the term. Sadly, as a backbench amendment, they stand little chance of becoming law.

But what if they did? What if the government decided that it wanted a single tax profession in the UK? And are we, as a profession, ready for that?

The CIOT and ATT would, of course, be well placed to lead any such initiative. We provide Masters level tax qualifications and require high standards of professional skills and ethics. However, with around 20,000 CIOT members and 10,000 ATT members, we are dwarfed in size by some other professional bodies.

And, to be deliberately controversial, have we been too cosy a club? We rely on our gold-standard tax qualifications but have we done enough to expand beyond organic

membership growth? How would we need (or want) to change if the government suddenly mandated a single tax advisory profession along Dutch lines?

We do not yet have clear answers to these questions. However, the CIOT Council has for some time been debating what the profession of the future might need to look like, and how we can adapt to meet that need. This will include membership, qualifications, education, regulation, AI, professional standards, technical policy and a range of other areas. Such discussions are at various points of development, but all the signs are that we will need to be a different profession in five to ten years' time. The journey promises to be a fascinating one.

It would be great to hear your views on this. What do you think the tax profession should look like in ten years' time? And how do we get there? Answers on a postcard please...

** Admittedly, two days after the talk, the Dutch Parliament ratified a law that would annually charge 36% tax on unrealised capital gains. However, the government stepped back from this a couple of weeks later and is reviewing the position!*