CIOT President's page: Different perspectives

Welcomes

June 2026



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It is traditional for incoming Presidents to share something of their career in tax in their first President’s page. Before I do that though, I’d like to thank Nichola Ross Martin for the enormous amount of time and enthusiasm she put into her year as President.

I did not set out to have a career in tax. My degree was in biochemistry, but jobs in science were scarce when I graduated, so I scanned the local newspaper each week and applied for anything that looked interesting. A firm of chartered accountants in Taunton, A C Mole & Sons, offered me an interview and – happily for me – took me on. I qualified as a chartered accountant, then as a chartered tax adviser, and in 1992 became the firm’s first tax partner. That, I thought, would be how I would spend the rest of my career. Up to a point, it was (I stayed with the firm for 40 years), but an event in 1997 split my career into two distinct, but inextricably linked, strands.

You can read about that event – the filing of the UK's first electronic tax return – in my AGM speech on pages 64 and 65.

One career strand was as a tax partner and the other was working with ICAEW, CIOT and HMRC.

The great thing about being the only person to have done something is that everyone looks to you as the expert, even if all you did was press a button. Someone from the Inland Revenue (as it was then) asked me to talk to them about the next steps in digitalisation. Someone at the ICAEW Tax Faculty asked me to speak at their next tax conference. I was encouraged to stand for the Tax Faculty Committee, which led to chairing the Faculty, joining ICAEW Council and ultimately becoming ICAEW President; it also led to joining the CIOT Technical Committee, then CIOT Council and now becoming CIOT President.

The voice outside the room

Another part of my life in tax has involved working with HMRC.

In 2006, Lord Carter of Coles wrote a report that was the catalyst for a step-change in the digitalisation of tax administration. HMRC invited me to join their internal project board. The first meeting was difficult for some project board members: having an outsider at the table, who saw sensitive board papers and who had an equal voice, was a new and uncomfortable experience, especially when that outsider had taken a very public stance against a key recommendation in Lord Carter's report. By the second or third meeting, however, the atmosphere was very different and my perspective was not only welcomed but actively sought, even when it amounted to 'that just won't work in practice'. I left the project board when the various elements became 'business as usual'.

I currently sit on HMRC's Administrative Burdens Advisory Board (ABAB) and as an Independent Adviser to HMRC's Closing the Tax Gap Committee.

At one ABAB meeting, I heard a minister say something that really struck me: that the walls of the Treasury were so thick that it was sometimes hard to hear the voice outside the room. In all of my roles with HMRC and at the OTS (I was a board member until it was abolished), I have tried – as have so many CIOT colleagues, both staff and volunteers, through their own interactions – to help HMRC hear that external voice.

For the public benefit

Our 20,000 members interact with many times that number of taxpayers and this gives us real, practical, human insight into the issues that taxpayers face. It reveals something that no amount of data analytics can reveal: the lived experience of tax administration and the likely and actual practical effects of tax policy. It is not just this practical insight that makes us a powerful voice, but the way in which we share it.

Our Royal Charter requires us to ‘promote the sound administration of the law for the public benefit’ and to ‘make recommendations for the improvement or simplification of the law and practice of taxation, and to draw attention to anomalies in, and to comment on proposed changes to, the law of taxation’.

We work to help build more effective tax administration by ensuring that the voice outside the room is heard and by sharing different, informed perspectives.

The public benefit test is our touchstone and because of it we are not only heard, but trusted.

And that is something to be proud of.