ATT Outgoing President’s speech: A period of intense challenge

Briefings

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Outgoing President Graham Batty told the ATT’s AGM that digitalisation and artificial intelligence are reshaping the profession.

Looking back, I sometimes feel that not much has changed since I made my previous retiring President’s speech back in 2018. Making Tax Digital still takes up a lot of our time. Donald Trump is President, for a second time, although that is nothing to do with the ATT, or me, and I am definitely not getting a spray tan! However, the last 12 months have been a period of intense challenge for all of us in the tax profession. And for you – the ATT members who sit closest to clients and who deal with the day-to-day realities of compliance – the impact has been especially clear. Let me start with MTD…

Cutting through the noise

Over the past year, MTD for Income Tax has continued to shift. Requirements have changed, mandation has been phased, and the level of compliance remains uncertain. For many of our clients, the picture is still confusing. Clients hear ‘digital’ and assume ‘easier’. But we know the harsh reality: quarterly updates mean more deadlines, more risk and more pressure on agents. And, as ever, we are the ones caught between HMRC’s expectations and our clients’ capabilities. Without the hard work of the agent community, MTD would have fallen at the first hurdle.

However, throughout this, the ATT has been a strong and consistent voice. We, or rather our award-winning technical team led by Emma Rawson OBE, have pushed HMRC for realistic timelines, clearer guidance and proportionate penalties. They have provided practical support through webinars, FAQs and technical briefings to help cut through the noise. And they have championed the needs of vulnerable and digitally excluded taxpayers, reminding policymakers that a digital system must be accessible, not just ambitious.

It was a real thrill to be with Emma at the Leeds Branch 50th Anniversary dinner four weeks ago, when news of her richly deserved OBE was announced. Congratulations, Emma.

An everyday tool

The second major development this year has been the rise of artificial intelligence. It is easy to forget that AI, in the form of ChatGPT, only became publicly available on 30 November 2022. In under four years, AI has moved from being a novelty to an everyday tool. It can draft letters, summarise legislation, analyse data and automate routine tasks. Clients have noticed, and many now expect a faster turnaround, more insight and increasingly want comments on an answer they have generated themselves using AI.

But AI brings risks: hallucinations, data security concerns and the danger of overreliance. It also changes how junior staff learn, because the work they used to do manually and learn from is increasingly automated. AI is reshaping our role. Routine compliance is becoming more automated. Our value is shifting toward judgement, interpretation and risk management. And that makes our work more important than ever.

ATT has taken a responsible and forward-looking approach. We have provided guidance on the safe and ethical use of AI, emphasising confidentiality and the need for human oversight. We have offered CPD on AI tools and digital ethics. And we have reinforced the importance of PCRT, the professional standards that anchor our work, even as technology evolves.

To make a difference

The ATT is proud to be a vibrant, focused, innovative and accessible organisation. This is down to the people involved. Everyone at the Association is there not for the glory but because they want to make a difference.

At this point, I should like to pay tribute to Richard Todd, who sadly passed away earlier this year. Richard served the Association in various capacities for over 20 years. He started his volunteering journey as secretary for the Northern Ireland Branch and, in just over a year, was promoted to Chair. From there, he joined the Member Steering Group, Professional Standards Committee and, in 2013, Council, where he worked his way through the ranks to become President in 2021.

Richard was not only a respected leader and dedicated professional, but also a proud Irishman whose warmth and wit left a lasting impression on everyone who had the privilege of knowing him.

Thanks for all the fish

Of course, I could not have been your President without the help and support of an enormous number of people who I would like to thank. First, my wife Jan for all her support, encouragement and for tolerating my absences from home during the year. All of the firms who allow us the time to get involved as members of steering groups, HMRC working parties and as members of Council; all of the volunteers who give so generously of their time, without whom the Association simply would not work; the staff at Monck Street for doing all of the hard work to put our ideas into practice; and finally, Jane Ashton and Vicky Symons for keeping the whole show on the road.

Serving as your President for a second time has been an enormous privilege and I hope I have taken good care of your Association. However, it is now time to pass on the baton, confident that the ATT's future is in safe hands. So, to quote *The*

Hitchhiker's Guide to the Galaxy: 'So long, and thanks for all the fish.'

This speech has been edited for space reasons.