CIOT President's page: Through another lens

Welcomes

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I recently spent two weeks off the west coast of Greenland and took lots of photographs of icebergs. I used a wide-angle lens to capture the vastness of the seascapes and a telephoto lens to compress perspective and emphasise scale. A polarising filter darkened the skies to add drama, and my mobile phone camera recorded video. What on earth, you must be thinking, does any of this have to do with tax?

Well, things can look very different depending on how you view them. That applies just as much to tax policy as it does to photography. Take three of my core themes for this year: small business burdens, simplification and digitalisation.

I spent 40 years of my life advising small, micro and nano businesses and saw the real-life impacts of tax policy on them. My view was formed not only by examining their records but, more importantly, by spending time with them and talking to

them. That approach was ingrained from the first week of my training, when an audit manager told me: ‘Talk to the cleaner as well as the MD. They work in the same business but see it in completely different ways – and you need to understand both.’

Contrast that with the view often held by policymakers. A few years ago, one official I was speaking to pointed to a PowerPoint slide and said: ‘You see, we know a huge amount about small businesses.’ The statistics were impressive, but what was missing was any sense of the human stories and businesses behind them. I understood the difficulty: our jobs, information sources and perspectives were different almost by design.

Happily, there are mechanisms to help share perspectives. CIOT staff and volunteers attend numerous meetings with officials to convey the experiences of individual taxpayers and businesses, as well as those of the agents who play an absolutely indispensable role in making the tax system work. Our colleagues in the CIOT’s Low Incomes Tax Reform Group provide a voice for the unrepresented. We do this, as I said in my last President’s page, because 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’.

We are, of course, not alone in this endeavour. Our colleagues at the ATT, other professional bodies and TaxAid also provide different perspectives. It is why CIOT works closely with organisations such as the Institute for Fiscal Studies and CenTax. It is also why we work hard to build strong relationships with officials and politicians.

Our annual Parliamentary Reception is an important part of that work. At this year’s event in July, I spoke alongside our Parliamentary sponsor, Lord Mackinlay of Richborough (who is also a CTA and has deep personal knowledge of the issues small businesses face), the Exchequer Secretary Dan Tomlinson MP and his Parliamentary Shadow James Wild MP. In the audience were senior officials including HMRC’s First Permanent Secretary JP Marks, his colleague and Director General of Policy & Strategy Jonathan Athow and head of the MTD project Craig Ogilvie.

In my speech, I emphasised the importance of understanding the burdens small businesses face, the opportunities for simplification and the need to work more openly together if we are to build better tax administration. On simplification, I offered a simple idea: why not include a statement in every Tax Information and

Impact Note (TIIN) accompanying a new tax policy explaining exactly how the policy furthers simplification or, if it doesn’t, how that is justified?

On Making Tax Digital, I said that while there is now a very open and constructive dialogue, that had not been the case during the first seven years of the project. Had that openness existed from the outset, I believe that MTD could have been delivered earlier, better, at a lower cost and with less controversy. We have to learn that lesson, and I think we have: share the problem, work together and co-create solutions. In other words, write the script together. We can only do that if there is a genuine willingness to understand the perspectives of all stakeholders. It is a constant work in progress, but I am optimistic about the current direction of travel.

More optimistic, perhaps, than I am about resolving my own immediate administrative burden: how to simplify my collection of hundreds of digital images of Greenlandic icebergs. Perhaps all I need is someone else’s perspective.