Obituary: Tribute to Ray Magill

Briefings

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We were saddened to learn that Ray Magill passed away in July.

Not only was Ray a CIOT member for over 60 years, but for much of his professional life and throughout his retirement he was a truly dedicated volunteer on CIOT technical committees and working groups.

Ray served on various technical committees, including the Private Client (UK) Committee, its predecessor committees, the Pensions Working Group, and latterly the Digitalisation and Agent Services Committee.

The tax treatment of charitable donations across the taxes was a longstanding area of focus for Ray. HMRC paid a fitting tribute to him as a tenacious advocate for the charity sector who made a great contribution to simplifying and improving HMRC charity tax guidance for charity trustees and volunteers.

Ray’s service to CIOT as a volunteer was marked by his deep technical expertise, which extended across large areas of the tax code. The range and breadth of Ray’s

knowledge of tax legislation meant that he often suggested ways in which draft legislation in one part of the code might be improved by aligning it with other provisions.

John Barnett, Deputy President of CIOT, recalls that ‘Ray was already a veteran of the Capital Taxes Committee (as it then was) when I joined it in 2005. His was always the quiet but authoritative voice in the corner of the room, never bombastic or assertive, but someone who would quietly chip away at a technical issue and, through persistence, eventually convince you that he was right – as he inevitably was. You could always rely on him to volunteer to research a technical point, no matter how obscure, or to beaver away at a point which had caught his attention. He brought years of experience to the role and could often make connections (to other taxes or to past comparators) which no-one else had thought of. We will miss his wisdom and quiet wit hugely.’

Emma Chamberlain OBE, CIOT Committee chair, adds that Ray was one of the few advisers who really grappled with pre-owned assets income tax and enjoyed asking the Private Client Committee (with a glint in his eye) questions that no one but he could answer on that subject.

For us, as technical officers, Ray was an invaluable volunteer – courteous, kind, patient and always generous with his time and knowledge. We will miss Ray’s wise counsel and extensive technical tax knowledge from which the institute has benefited for so many years.

Image



Kate Willis, CIOT Technical Officer
kwillis@ciot.org.uk