

Does your organisation have a tax capability gap?

Briefings

November 2026



23 October 2026

Identifying gaps in tax knowledge and investing in staff development can help organisations reduce risk, strengthen resilience and prepare for change.

Most employers understand the value of financial skills. However, many rarely stop to ask whether their staff have the right tax knowledge to keep pace with change.

A tax capability gap doesn't necessarily mean there's no tax expertise in the organisation. It can be as simple as having too much knowledge concentrated in too few people, struggling to keep up with changing legislation, or relying heavily on external advisers for routine work.

One of the biggest warning signs is overreliance on key individuals. If a team would struggle when someone leaves, retires or is unavailable, there's a risk that valuable knowledge isn't being shared widely enough.

Another sign is constantly reacting to change, rather than preparing for it. Tax legislation doesn't stand still, and organisations that are always playing catch-up may need to invest more in training and skills development.

It's also worth looking at where tax knowledge sits across the business. Tax issues don't just affect tax specialists. Finance, payroll, HR and operational teams all encounter tax-related decisions, and gaps in knowledge can increase risk and create unnecessary costs.

Addressing the skills gap

The good news is that these gaps can be identified and addressed.

Reviewing current skills, assessing future needs and understanding where knowledge sits within the organisation can help employers identify areas for development. Once those gaps are understood, the next step is investing in the right support, training and professional development.

For many employers, the [ATT Qualification](#) offers a practical way to build capability and develop talent. It provides a recognised benchmark of competence and can help organisations reduce overreliance on external support, strengthen succession planning, and give staff the confidence to manage routine tax matters more effectively.

Alongside qualifications, ongoing CPD and structured learning pathways can help professionals develop both technical expertise and broader professional skills, ensuring knowledge keeps pace with an evolving tax landscape.

Planning for the future

The message for employers is clear: tax capability should be actively planned, not left to chance.

Identifying skills gaps, investing in development and creating opportunities for knowledge sharing can help organisations reduce risk, build resilience and make better-informed decisions. Supporting staff through the ATT Qualification is one practical way to invest in people while building a stronger tax function for the future.

The organisations that thrive won't be those reacting to change. They will be the ones developing the skills and expertise to stay ahead of it.

CIOT members are also eligible to join ATT without completing any further qualifications, giving them access to ATT member benefits and a wider professional community. [Find out more about joint ATT/CTA membership](#) at: www.att.org.uk/apply-joint-attcta-membership

To find out more about the ATT Qualification, member benefits and how ATT could support skills development in your organisation, visit: www.att.org.uk/stepup-finance