

Technical Newsdesk: November 2026

Welcomes

November 2026



23 October 2026

As when I last wrote for [Technical Newsdesk](#) in July, the rain is once again pouring outside as I sit down to write this introduction. This time, however, it feels rather less unfair: we have at least enjoyed a great summer of weather in between. The change in season also provides a neat opportunity to return to a theme I touched on in July and suggested I would revisit in the months ahead: the government's tax policy-making principles, and in particular its commitment to a smarter and more agile approach to consultation.

Those principles recognise the importance of engaging stakeholders fully and flexibly as policy is developed. Since July, however, the wider debate about consultation has taken on added significance following the government's letter to ministers, issued on 7 September, on [The Simplification and Agency of Government](#). CIOT supports the ambition to simplify government and improve the way decisions are made, but aspects of the letter risked presenting consultation as a source of delay, rather than as a means of improving decisions. We felt it was important to write to the Financial Secretary to the Treasury, and our letter seeks to move the

discussion away from whether consultation slows decisions and towards why good consultation improves outcomes in tax policy-making. Our letter can be read here: [CIOT letter on tax policy consultation](#)

The articles in this edition show what that means in practice. Effective consultation must begin with a clear understanding of the policy proposal: what problem is it intended to tackle, what evidence shows the problem exists, and what outcome is the reform seeking to achieve? This is particularly evident in the consultation on modernising the taxation of distributions, where CIOT and ATT questioned whether the need for some of the more significant reforms had been demonstrated and called for clearer evidence of the problems they were intended to address. Both this consultation and the proposed reforms to land remediation relief demonstrate why apparently simpler rules must be tested against genuine commercial transactions and existing legal and administrative frameworks.

A measure described as simplification can still create uncertainty, shift compliance risk or add new burdens if the detailed design is not fully worked through. The proposed change to Enterprise Management Incentive (EMI) reporting, for example, may remove a separate notification process, but it must not simply transfer the risk of losing tax-advantaged status to a different deadline.

Administration and implementation are equally important. Many of this month's articles underline the need for workable processes, clear guidance, effective digital services and realistic timetables. Policy may be well intentioned, but if taxpayers, agents or HMRC cannot operate it efficiently, complexity and uncertainty can follow. Consultation is most valuable when these questions are addressed early, well before legislation and commencement dates narrow the scope for meaningful change.

This edition also highlights the importance of proportionality and safeguards. Proposals to modernise the correction of errors and register customs intermediaries, for example, may pursue legitimate aims, but the powers, penalties and obligations that accompany them must be clearly targeted. Early engagement helps identify where rules could catch the wrong behaviour, impose disproportionate costs or create consequences beyond those intended.

Taken together, these contributions reinforce the case made in CIOT's letter: consultation should be timely, evidence-based and coordinated across government, with sufficient opportunity for proper scrutiny. A succession of consultations with

short, overlapping deadlines, particularly over the summer, has reduced the capacity of stakeholders to provide the detailed input that government needs. Looking at proposals in isolation also risks missing interactions elsewhere in the tax system. A more coordinated programme, informed by a holistic view of tax policy and administration, would support decisions that are simpler, more coherent and more durable.

Lauren Fletcher
Senior Tax Technical Manager
lfletcher@ciot.org.uk