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MANAGEMENT OF TAXES VOICE

Issue 2 – October 2016

Practical Tax People
Association of Taxation Technicians

Chartered Institute of Taxation
Excellence in Taxation

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MOT Voice

Issue 2 – October 2016

CHAIR'S VIEW

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Welcome to this second addition of MoT Voice, our regular update on tax administration and dispute matters

Since publication of our last edition of MoT Voice, we have continued to see significant changes in the tax administration landscape, with a range of proposals becoming or about to become law, ranging from the requirement to publish a UK tax strategy to the introduction of the new strict liability offence for offshore tax errors. The pace of change has not slowed over the Summer, with a raft of additional consultation documents issued, all of which will require careful consideration. It remains the case that government appears keen to legislate to address perceived tax non-compliance, and is showing a high degree of creativity in developing and implementing new proposals.

Reflecting on developments in the past few years, it seems to me that as well as being significant in their own terms, many of the changes proposed over this and the previous few budgets represent significant changes to the fundamentals of how the tax system is administered, and in particular to how HMRC conducts its compliance activity. Clearly, the changes create many new obligations and sanctions for both advisers and their clients which would not have been contemplated even a few years ago. This basket of obligations and sanctions, when taken together, result in fundamental shifts in the balance of rights and obligations between the taxpayer (and their advisers) and the tax authority. Two of our contributors, Rosemary Blundell and Tony Monger, address proposals which fall into this category;

- Rosemary explains the proposals published in August which will result in sanctions for 'enablers' of tax avoidance and raises some key concerns about the breadth of the proposals and consequent risks for advisers and their clients.
- Tony walks through the proposal that taxpayers will be subject to a statutory duty to correct historic tax errors where these relate to offshore income and gains, and a very significant penalty for failing to do so.

It is clear that there is considerable complexity around how these proposals will operate in practice, and some very real risks that taxpayers and their advisers who are not the intended targets will be adversely affected. Our concerns about the potential scope of the proposals and the risks they create will be reflected in responses to these consultations. However, more broadly, we will also be calling for more clarity from HMRC about how the proposals (assuming they are implemented) will be applied.


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Regardless of the outcome of the consultation processes, the direction of travel is unlikely to change. In the circumstances I describe above, where the tax authority is granted much greater powers while the taxpayer and their advisers are subjective to increasingly punitive sanctions, the clarity and openness of communication between tax authorities and professional advisers becomes critical. Our other contributor in this edition addresses issues which touch on concerns about interaction between taxpayers, their advisers, and HMRC. Finally, Chris Davidson reflects on his time at HMRC and makes some telling observations about his experience of moving into the profession.

We hope you enjoy this edition of MoT Voice.

WHO WILL DARE TO DESIGN, MARKET OR FACILITATE TAX AVOIDANCE ARRANGEMENTS?

Rosemary Blundell considers some practical issues of the recent consultation document for enablers of tax avoidance

The publication by HMRC of the consultation document on 17 August 2016 setting out new sanctions for those who design, market or facilitate the use of tax avoidance arrangements that are ultimately found to be unsuccessful contains much for the tax profession to ponder with some fundamental changes. It is proposed that there should be a new penalty for those who '**enable**' tax avoidance and changes to the existing penalty legislation that will apply to those who **use** avoidance structures that are "defeated". The objective is clear: to cut out tax avoidance by creating financial and other disincentives for **all** those involved in defeated tax avoidance. The approach is in contrast to the general approach taken to date which has been to target the end users, or the high risk promoters.

Whilst it may be assumed that draft legislation will be available shortly after the Autumn Statement it is to be hoped that the proposals are not rushed through. Much has already been done – over 40 legislative changes in the last parliament and further changes to date in this: the intention here is to ramp up the stakes, broadly in line with the established HMRC approach to penalties as set out in HMRC's 2015 penalties discussion document.

Enabling and the enablers

The condoc notes that there is a whole supply chain of advice and intermediation between those who develop tax avoidance schemes and the scheme users, and that those who introduce or facilitate the development of schemes currently face limited downside if the arrangements are ultimately defeated. Quite simply, the term 'enablers' encompasses anyone involved in the supply chain who benefits financially from an end user implementing tax avoidance arrangements. The condoc cites the following as non-exhaustive examples of enablers:

- those who develop, or advise/assist those developing, such arrangements and schemes;
- Independent Financial Advisers, accountants and others who earn fees and commissions in connection with marketing such arrangements, whether or not their activities amount to the promotion of arrangements; and
- company formation agents, banks, trustees, accountants, lawyers and others who are intrinsic in, and necessary to, the machinery or implementation of, the avoidance.

Some comfort can be drawn from the fact that it is noted that to ensure that the proposed sanctions operate effectively, the government needs to define an avoidance enabler clearly. Whilst the focus is to be on those who benefit financially from enabling others to implement tax avoidance arrangements, the proposal is to develop a definition based on the broad criteria used for the offshore evasion measures appropriately tailored to tax avoidance. It may therefore extend to:

- Acting as a "middleman"– arranging access and providing introductions to others who may provide services relevant to [avoidance]
- Providing planning and bespoke advice
- Delivery of infrastructure
- Maintenance of infrastructure – providing professional trustee or company director services including nominee services; providing virtual offices, IT structures, legal services and documentation

- Financial assistance
- Non-reporting – not fulfilling their reporting, regulatory or legal obligations, which in itself helps to hide the activities of the [avoider] from HMRC

The definition would not, however, extend to those who are **unwittingly** parties to enabling tax avoidance, and this is likely to be based on the definitions within the DOTAS regime for excluding certain persons from being 'promoters'. Nevertheless, the list is very broad and if these proposals go ahead, advisers will need to increase their levels of due diligence to protect themselves, and this may be out of all proportion to the fee involved.

Defeated tax avoidance arrangements

The sanctions will apply where there is a 'relevant defeat', but the meaning of this is very wide. Not only does the definition include arrangements counteracted by the GAAR and Follower Notices, it also covers any notifiable schemes under a disclosure regime and arrangements subject to a targeted anti-avoidance rule (TAAR) or unallowable purpose test. Firstly not all arrangements notifiable under DOTAS are abusive, given how widely the rules are cast, so simply because arrangements are notifiable is not a good indicator of the sort of avoidance HMRC wishes to prevent. Secondly, there is often genuine uncertainty in commercial transactions about whether a given TAAR or unallowable purpose rule may apply. This could give rise to circumstances in which advisers are reluctant to advise on large transactions even though it is necessary to opine on these provisions, as the risk is simply too great. The definition of 'relevant defeat' therefore needs to be narrowed and, given that deliberate structuring around a TAAR would bring arrangements into GAAR territory, that separate reference to arrangements subject to a TAAR or unallowable purpose test should be removed.

Furthermore, as they stand, the proposals do not provide any detail about commencement rules. The consultation document refers to the proposed penalties being to 'influence behaviour and discourage the design, marketing and facilitation of avoidance generally'. If that is the case, then it needs to be made clear that any sanctions will only apply entirely prospectively i.e. to advice given after the commencement date, otherwise enablers could now find themselves sanctioned where 'relevant defeats' arise post commencement in relation to advice given years ago.

It would be more proportionate to confine the measures to 'abusive' planning counteracted by the GAAR: perhaps there should be a safeguard similar to that provided by the GAAR Advisory Panel? Given the potential implications for advisers of these proposals, it is essential that adequate safeguards exist. It may also be time for a more radical rethink of the DOTAS regime, as this was created to give HMRC early warning of tax planning, but is now being used as the foundation for other measures for which it was never intended.

Penalties for enablers

The level of the potential penalty is considered and, interestingly, it is proposed to use the "defeat" as the trigger but that each "enabler" of that avoidance arrangement would then be subject to penalties in their own right, irrespective of the final penalty position of the user of the arrangements. Enablers would be charged penalties in relation to **each user** they enabled to implement the defeated arrangements. Either the penalty might be based on the benefits enjoyed by the enablers (typically fees) or as a percentage of the amount of tax understated by all of the end users. Thus, promoters who may have sold the same scheme to many end users could face very significant penalties – as would, say lawyers or tax advisers, who have given opinions on the planning. There may be a cap on the amount of penalties suffered by individual enablers so that it is proportionate to their level of involvement. This is an extremely blunt instrument aimed at creating significant financial risk for all those who get involved in any way in tax avoidance arrangements. There will be a need to look further and HMRC recognise that they are likely to require new information powers to ensure they

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identify all enablers involved in defeated tax avoidance. Furthermore, the possibility of naming enablers who have been subject to these penalties is raised.

Reasonable care

The condoc also proposes changes to what constitutes 'reasonable care' by a taxpayer, and shifting the burden of proof to the taxpayer. So, for example, a taxpayer will not have taken reasonable care if they have relied on general advice on the arrangements in question which are not tailored to the individual taxpayer's specific circumstances and use of the scheme, and instead, say, relied on marketing material produced by the promoter. If the taxpayer chooses to obtain specific advice from another adviser, then, as it stands, that adviser could also potentially become an enabler, as the condoc states that the term 'enabler' 'includes anyone in the supply chain who benefits from an end user implementing tax avoidance arrangements and without whom the arrangements as designed could not be implemented'. No independent adviser would wish to give advice in these circumstances, when they could be subject to the proposed sanctions. This gives rise to an unhealthy result all round. The taxpayer would not be able to demonstrate they had taken reasonable care. Advisers would be reluctant to give advice where there is a hint of tax avoidance arrangements (including, as it stands, merely advising on a TAAR or unallowable purpose test). Furthermore, it is in HMRC's interests too that taxpayers contemplating entering into tax avoidance arrangements should take independent advice from reputable advisers. They would then be made aware, as appropriate, of the risks that the planning does/might not work on a technical level, and that HMRC will view the planning as aggressive, as well as making them aware of the potential consequences of implementing aggressive planning. These warnings would be sufficient to put off many taxpayers – surely that is not something HMRC would wish to stop?

Does it catch the intended targets anyway?

Finally, these broad based proposals are not going to deter those who are intent on making money out of selling aggressive tax avoidance schemes. What is to stop such promoters simply setting up one company to sell schemes, and then closing them down and setting up a different company (phoenixing) when things get difficult with HMRC? What will prevent such promoters simply moving offshore?

Conclusions

There can be no doubting that tax avoidance remains a high priority for the government, but these proposals should be narrowed to ensure that they are confined to egregious tax planning arrangements. Advisers will need to be on high alert when asked to opine on the tax or other aspects of aggressive tax planning. In particular, the 'smell test' will need to be rigorously applied, not only by tax departments but any other departments giving advice contributing to tax avoidance arrangements. If these proposals go ahead, the financial and reputational risks for advisers are significant and the 'unwitting' party safeguard is not going to help those advisers who ought to have questioned what they were getting involved in – and who may otherwise get a very nasty surprise when advice given years ago comes back to bite them on the back of a court decision. Without doubt, the heat has been turned up on tax avoidance, and these latest proposals are likely to prompt aggressive scheme promoters to relocate outside the UK – so the main risk is likely to be faced by the advisers used by these promoters.

PROFILE

Rosemary Blundell

Rosemary Blundell is the director at Mazars responsible for the National Tax function – a remit that ranges from providing technical guidance and IP creation to setting standards to monitoring compliance and managing risk. She has many years experience having previously been with two of the Big 4 accountancy practices as a corporate and international tax specialist. Rosey is also a member of the CIOT Standards Committee and can be contacted at rosemary.blundell@mazars.co.uk.

STICKS WITHOUT CARROTS - THE WORLDWIDE DISCLOSURE FACILITY AND THE REQUIREMENT TO CORRECT

Tony Monger focuses in on the essential problem with these proposals

Anyone who is asked to write about the Worldwide Disclosure Facility (or 'WDF') soon finds themselves musing on the meaning of the term 'Facility'. The word originates with the Latin term *facilis* which means "easy". If you facilitate something, you make it easier and a 'facility' is by definition a process or structure or piece of equipment that is designed to make something easier. And that's where you begin to struggle with the WDF – because it is difficult to see how the WDF makes anything easier.

For those of us who recall the days when HMRC used to say that they would never give any kind of amnesty to anyone, it is surprising to realise that we now have a history of Disclosure Facilities of one sort or another going back to just 8 months short of a decade. It all started with the Offshore Disclosure Facility (or 'ODF') which ran from April to November 2007. Older readers will recall that HMRC had issued notices to five High Street banks for details of UK customers with offshore accounts and a facility was offered with a reduced penalty for those who came forward, confessed and coughed up the cash. The ODF was followed in August 2009 by the 'New Disclosure Opportunity' (NDO) which focused on the customers of 300 offshore banks with branches in the UK which in turn was followed swiftly in September 2009 by the Liechtenstein Disclosure Facility (LDF).

The LDF will be fondly remembered by many advisers as the biggest and best of all of the offshore disclosure facilities. Certainly biggest in terms of money, with a yield by March 2016 of £1.26 *billion*, the LDF proved so popular that it was extended twice with last applications for membership being accepted as recently as December 2015. As well as a very low penalty loading, the LDF had a number of very attractive features including a guaranteed immunity from prosecution together with an assurance that one would not be named and shamed. Paying tax at a 40% Composite Rate could also wipe out any pesky IHT charges that might be lingering about but, best of all, you could even *join* the LDF by opening an account with a Liechtenstein bank. As they say in New York, what's not to like?

Of course, one of the reasons that the LDF scored so well in terms of financial yield is that it overlapped the period of the UK/Swiss tax agreement – thereby encouraging many an evader to jump their hidden funds from a Swiss to a Liechtenstein bank to avoid the otherwise swingeing tax charge that might be levied by the Swiss authorities based on a hefty percentage of the capital held in your account. All in all, there were a great number of aspects to the Liechtenstein Disclosure Facility that did indeed make it easier for advisers to persuade their more recalcitrant and wayward clients to sign up.

In addition to the various facilities mentioned, there have also been a plethora of on-shore facilities for different trades and professions – from gas fitters to medical consultants – and, beyond that, a few specific offshore facilities to mop up what might be called our 'home-grown tax havens' – i.e. Jersey, Guernsey and the Isle of Man. These last facilities lacked many of the more attractive features of the LDF – such as the guaranteed immunity from prosecution – but still offered at least a lower penalty loading than might otherwise have

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applied. This lack of attraction might account for the relatively low levels of settlements coming from each, producing a total from all three of less than £15 million – which, when compared with the LDF seems very small beer indeed.

And so to the Worldwide Disclosure Facility, announced on 5 September 2016, which offers participants – well, to be precise, nothing. Is there a reduced penalty? Nope, the terms of the facility require that you must calculate interest and penalties "*based on the existing legislation*". Is there a guaranteed immunity from prosecution? Nope, HMRC "*reserves complete discretion to conduct a criminal investigation in any case.*" Do you get a long time in which to make your disclosure? Nope, you have 90 days after receiving your notification acknowledgement. Do you get time to pay? Nope, it is a requirement of the terms that you must make payment at the time of submission of the report. If you are not in a position to do that, you need to speak to HMRC in advance to agree payment arrangements.

Will you be named and shamed? Well, yes, quite possibly. As the terms say, if you fail to make a complete and accurate disclosure, or *if you refuse to send in any additional information*, HMRC may

- Impose a higher penalty or
- Open a civil or criminal investigation or
- Publish your name and address on the HMRC website
- Or all three of the above.

So, how then does the adviser encourage a client to make his confession? There are certainly no carrots on offer here – and it would seem that the answer lies in the sticks with which the taxpayer might be beaten if he fails to come forward. For detail we turn, amongst other similar threats, to the Consultation Document entitled "*Tackling offshore tax evasion: A requirement to Correct*."

It is no coincidence that this document was published on 24 August 2016, less than a fortnight before the WDF. In essence the proposal is that HMRC will introduce new legislation that will oblige taxpayers with undisclosed offshore liabilities to correct their past irregularities – the so called "Requirement to Correct" or RTC- and will strongly penalise those who do not meet this obligation. This will be a penalty for FTC, standing for "Failure to Correct". The proposal is linked with the Common Reporting Standard (CRS) under which HMRC has initiated agreements with over 100 countries, including Crown Dependencies and Overseas Territories whereby the various tax authorities will provide each other with data on the beneficial owners of companies and trusts.

The first exchanges under the CRS will begin in 2017 (for the 54 'early adopter' countries) with everybody else joining in during 2018. HMRC is describing the CRS as a "sea change" that will fulfil its long held and much proclaimed ambition to leave taxpayers with "no hiding place".

The sticks with which a taxpayer might be beaten for FTC are many and severe – and all the more so when coupled with other recent legislation being introduced in Finance Bill 2016 which includes, amongst others, a new strict criminal offence for failing to declare offshore income and gains, higher civil penalties for offshore tax evasion and new civil sanctions for those who enable offshore evasion. On top of all these we also have the new criminal offence to apply to corporates who fail to prevent their representatives from facilitating tax evasion.

Under the RTC the suggestion is that any taxpayer who still has tax irregularities that relate to offshore interests must step forward and correct those liabilities on or before 30 September 2018. Under the current legislation, the heaviest penalty that can be imposed for an offshore offence is twice the tax (a 200% penalty for deliberate and concealed evasion involving a category 3 country). Under the RTC, the maximum penalty could be boosted by 50% of the standard penalty – theoretically increasing the maximum penalty for a deliberate and concealed offence in a category 3 country to 300% of the tax. In addition to the tax geared penalty, if the potential lost revenue was more than £25,000, the taxpayer would also be liable to an asset-based penalty of up to 10% of the value of the asset. Depending on the asset involved – a property? A yacht? A private jet or helicopter? – the asset based penalty alone could be enormous.

All the foregoing would seem to suggest that HMRC believe that there are still millions and billions of evaded tax to be found offshore. And yet the RTC Consultation Document has one peculiarity in that it evaluates the impact of all this on the Exchequer as being nothing. They estimate the Exchequer impact for 2016/17 as being 'negligible' – with the same 'negligible' estimate for 2017/18, and 2018/19, and 2019/20 and 2020/21 and conclude with the statements that "*This measure is expected to have a negligible impact on the Exchequer*" and "*This measure is not expected to have any significant economic impacts.*"

The reader, like the author, might be doing a double-take at this point and asking what on earth is this all about? How then does this reconcile with the supposed 'sea change' being brought about by the Common Reporting Standard? All the HMRC proclamations talk in terms of it having been "*too easy [in the past] for people to hide their money overseas to evade tax*" and of HMRC's commitment to "*cracking down on tax evasion*" with an intention to be "*relentless in its pursuit of evaders.*" How then does HMRC conclude that this will all have a negligible impact on the Exchequer? Could it be that, actually, there might not be that much money left offshore?

A realistic appraisal of the results of the past HMRC disclosure regimes could actually suggest that that might be the case. Going all the way back to the original ODF of 2007, when HMRC was persuading the Commissioners to issue the Section 20 Notices that got the offshore information from the High Street banks, they argued that they expected each enquiry to yield between £94,935 and £164,000 *per case*. Some 45,000 taxpayers made disclosures under the ODF, yielding some £512 million. Whilst at first sight that might seem good, it actually worked out at an average of only £11,500 per head. In due course the NDO was predicted as going to bring in £500 million but actually produced only £156 million. In this case the yield per head was about £28,500 – but still less than a third of the lowest estimate suggested in the original Section 20 application.

In 2012 the then Permanent Secretary to the Treasury, Dave Hartnett, was predicting that the LDF would yield £3 billion but, as mentioned above, HMRC statistics show that by March 2016 it had brought in less than half of that, £1.257 billion – and remember that figure will include all those Swiss bank account holders who swapped to a Liechtenstein account.

The yield from the Crown Dependencies – Guernsey, Jersey and Isle of Man – works out at a miserable average of £30,000 per head – which does rather fly in the face of Mr Hartnett's assertion, in an interview with the BBC in September 2009, that "*Big international banks which are in the UK have got vast amounts of money here or in the Channel Islands…on behalf of UK residents.*"

So, is then HMRC's assessment that the yield from the RTC will be negligible a realistic appraisal of the situation? If so, why are the sabres being rattled so hard? The suggestion is that the Common Reporting Standard will provide HMRC with details of the owners of all these offshore companies and trusts and this will result in a flood (or, if it is a sea change, perhaps that should be a tsunami) of evaded tax being washed ashore. Is it perhaps possible that, actually, it will not and either those companies and trusts are all perfectly legal and law-abiding – or the information that will come from CRS might not actually be that useful?

Only time will tell – but one thing is already certain. For tax advisers, it can already be an uphill task to convince a client to sign up for any disclosure 'facility' – but if the facility offers no concessions or benefits and retains the threat of a criminal prosecution, the task becomes well-nigh impossible.

PROFILE

Tony Monger

Tony Monger is a former HMRC Investigation Team Leader who joined the then Inland Revenue in 1974 and served for 25 years. Since leaving the Department in 1999, Tony has worked for two of the Big 4, PwC and Deloitte before joining Mazars in 2013 where he is a Director on the national Tax Investigations team. Tony can be contacted at tony.monger@mazars.co.uk or by phone on 07989 352 991

WHY THE CIOT?

The representations made by the CIOT are invariably extremely well regarded for their balance and thoroughness – an insight from one member provides an illustration of the value of diversity in the process.

The CIOT sub-committees perform a significant role in responding to technical developments: in particular to the myriad proposals for legislative changes that arrive in the form of consultation documents. The Management of Taxes (MoT) sub-committee has had more than its fair share in recent months and the practical experience of our members, in practice and in business, is invaluable in ensuring that the comments carry due weight.

The experience of those acting for taxpayers is complemented by those who have extensive knowledge of the policy making process. One such member is Chris Davidson – Chris Davidson is a relatively recent recruit to the committee who has abundant knowledge of the policy making process. Chris, found himself in conversations with the CIOT Chief Executive, Peter Fanning and John Cullinane, the CIOT Tax Policy Director about a year ago and the idea of joining the CIOT MoT committee emerged from those conversations. Chris notes "I've had a strong relationship with CIOT for many years, built through the various consultations that I led over many years while I was at HMRC – covering self-assessment in the first half of the 1990s through to the GAAR in 2011-13. The CIOT was always a very constructive participant in these consultations and I got a lot of value from the discussions we had. I knew I could talk to the CIOT when I wanted help in analysing a difficult point of tax policy." Importantly, in the context of how particularly charged the issue of the role of tax advisors is at present, Chris points out that "I was also aware from conversations at KPMG that the CIOT was fully aligned with the drive for responsible tax advice that I was keen to support."

Members of the committee represent the full range of the spectrum as regards our membership and it is heartening to note that in addition to observing that "there are some really impressive tax professionals on the MoT committee," it is clear that " most tax professionals want to do a responsible, professional job for the person they are working for and are helpful and friendly at a personal level. That's true whether they are working in HMRC, at KPMG or around the CIOT table."

Unsurprisingly, but as a clear testimony to the professionalism of the members of the committee Chris commented "I felt that I fitted in very easily from the first meeting I attended. I have different experiences from others on the MoT committee, but we're all individuals and we bring our own insights. I strongly believe in diversity; it is the combination of different perspectives that leads to the strongest analyses."

Having been a leading proponent of many significant changes whilst with HMRC, there must have been a fear that he would be treated with suspicion by those he has crossed swords with in the past. However Chris is clear that the answer is: "Absolutely not! When I was at HMRC, I always tried to make sure that I dealt with the issues robustly, not the individuals. So I can't think of anyone I "crossed swords with" in a way that left a bad taste, and I certainly haven't found any problem in working with my new colleagues at the CIOT. "

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It is also interesting to note that while his role has now been reversed, when asked what is it like being on the other side of the table in consultations, Chris notes "I tried to ensure that I was as professional about the way I left HMRC as I was when I worked there and as I am at KPMG. So I left HMRC on very good terms and consequently I have no trouble engaging with my former colleagues."

"THE ISSUES DON'T CHANGE – IT'S ABOUT HOW TO UNDERSTAND TODAY'S PROBLEMS AND TO CREATE THE BEST SOLUTIONS TO THEM"

Importantly, putting the changes into perspective, it is important to appreciate that "the issues don't change – it's about how to understand today's problems and to create the best solutions to them. It doesn't matter which side of the table you're on, you're part of the constructive dialogue. This is the collaborative approach I did my best to foster while I was at HMRC and which HMRC retains, as its publications affirm."

At a personal level, Chris notes "I always enjoyed tax policy – I was involved in it for 20 years at the Inland Revenue and then HMRC. It's great to have the opportunity to contribute again because the issues are always fascinating to grapple with."

Finally, Chris observes "the CIOT can add a lot of value to tax policy development. The best way to do so is to build an informal relationship with policy advisors, understand their perspectives and help them arrive at the best solutions to problems. Formal written responses to consultations are part of the process but a relatively unimportant part – it's the informal dialogue through meetings, phone calls and email exchanges that add value and influence the outcome."

PROFILE

Chris Davidson

Chris Davidson moved into his role as lead on governance and risk in KPMG's Tax Management Consulting team in 2014, drawing on his extensive (over 37 years) experience in HMRC. The focus of his "day job" relates to the provision of advise for clients on how best to optimise their relationships with tax authorities, both to establish the relationship desired and to manage disputes and other relationship issues. By way of background, it is worth noting that Chris was Head of Anti-Avoidance Group (AAG) in his last HMRC role, having previously worked on tax avoidance for ten years including on introducing DOTAS (2004), leading the OECD Tax Intermediaries Study (2000-07), designing and implementing the Code of Practice for banks (2009-10) and finally on delivering the GAAR (2011-13).

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YOUR MOT VOICE

Management of Taxes Voice is also published on the Tax Adviser website

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Publishing on the web will allow us to provide more information to members as well as reaching a wider audience but we would really like to hear your feedback. What do you find useful? What do you want more (or less) of? – please email us at technical@ciot.org.uk

The taxadvisermagazine website has undergone a revamp recently and now has an easy to search function for Management of Taxes content under the 'Feature' and 'Technical' tabs. You can also access Tax Adviser magazine via the NewsStand app on a variety of smart devices. The app can be found on the Apple Store (under Tax Adviser (CIOT)) and the App Store via Google Play.

CONSULTATIONS AND SUBMISSIONS

MOT Voice submissions January 2016 – present

CIOT	
HMRC Call for Evidence – Cash, tax evasion and the hidden economy https://www.tax.org.uk/policy-technical/submissions/hmrc-call-evidence-%E2%80%93-cash-tax-evasion-and-hidden-economy-ciot-comments	29/01/2016
Draft Finance Bill 2016 Clauses 1-4 Savings allowance and savings nil rate and deduction of tax at source (Income Tax: personal savings allowance) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clauses-1-4-savings-allowance-and-savings-nil	29/01/2016
Draft Finance Bill 2016 Clauses 2-3 Dividend nil rate and dividend tax credits (Income Tax: Changes to dividend taxation) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clauses-2-3-dividend-nil-rate-and-dividend-tax	29/01/2016
Draft Finance Bill 2016 Clause 67 Civil penalties for enablers of offshore tax evasion (Tax administration: civil sanctions for enablers of offshore tax evasion) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-67-civil-penalties-enablers-offshore-tax	01/02/2016
Draft Finance Bill 2016 Clause 70 Offences relating to offshore income, assets and liabilities (Tax administration: criminal offence for offshore tax evaders) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-70-offences-relating-offshore-income	02/02/2016
Draft Finance Bill 2016 Clause 71 Simple assessment (Income Tax: simple assessment) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-71-simple-assessment-ciot-comments	02/02/2016
Draft Finance Bill 2016 Clause 60 General anti-abuse rule - penalty (Penalties for the General Anti-Abuse Rule) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-60-general-anti-abuse-rule-penalty-ciot	02/02/2016
Draft Finance Bill 2016 Clause 63 Serial tax avoidance (Tax administration: serial avoiders special regime) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-63-serial-tax-avoidance-ciot-comments	02/02/2016
Office of Tax Simplification: permanent establishment https://www.tax.org.uk/policy-technical/submissions/office-tax-simplification-permanent-establishment-ciot-comments	03/02/2016

Draft Finance Bill 2016 Clause 79, 80 Tackling the hidden economy (Tackling the hidden economy: extension of new data-gathering powers) https://www.tax.org.uk/policy-technical/submissions/draft-finance-bill-2016-clause-79-80-tackling-hidden-economy-ciot	03/02/2016
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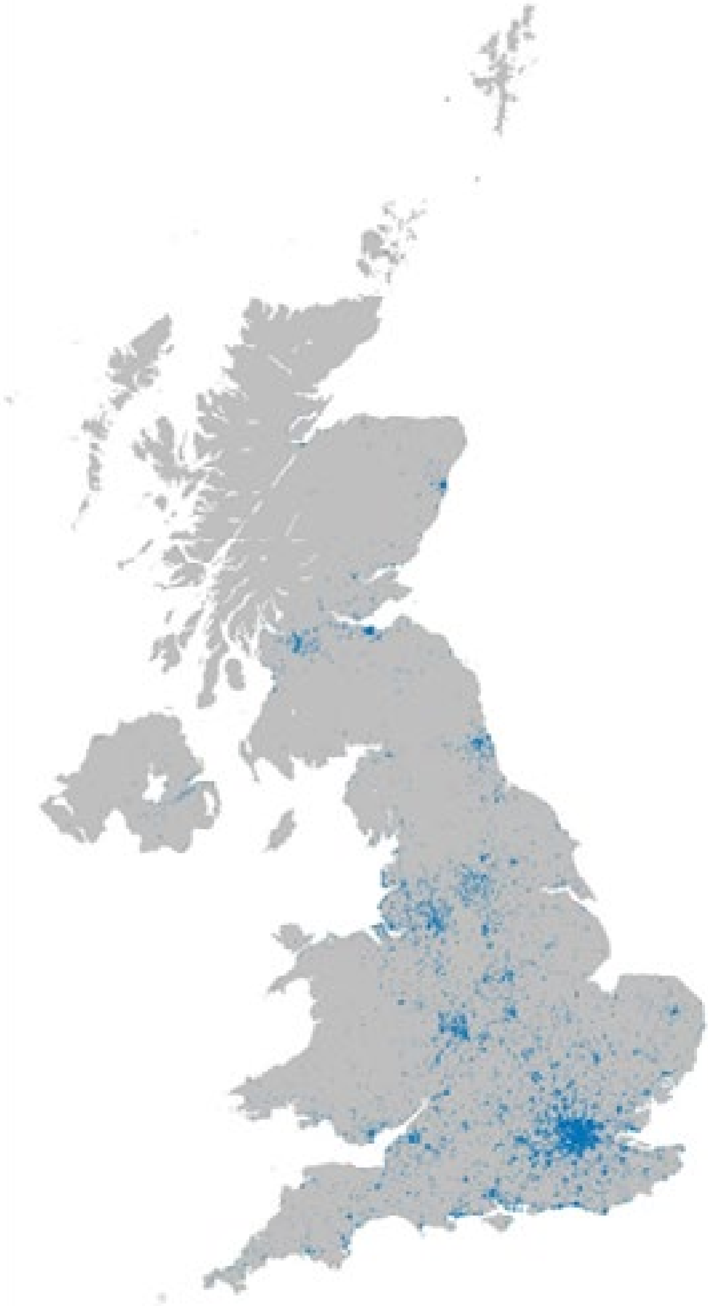

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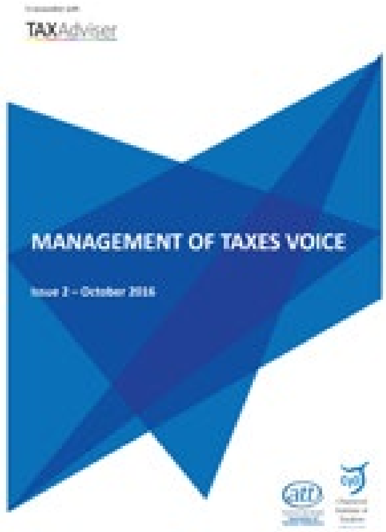

Suggestions?

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