Welcome to November's Technical Newsdesk

Welcomes

01 November 2017

I'm going to start this month's Technical Newsdesk with a confession.

Before I started working for the CIOT, I'd no real awareness of the Technical Team, what it did, or that I could get involved. Yes, I used to read Tax Adviser and the Technical Newsdesk pages (and still do of course), but it never really 'clicked' what the technical teams do. Well, November 2017 marks my two-year anniversary as head of the CIOT's technical team and, for those of you who can relate to what I've just confessed, it's about time I explained.

The CIOT, ATT and LITRG each have a technical function, supported by an 'in house' team, and groups of volunteers.

CIOT

The CIOT carries out the vast majority of its technical work through its various technical sub-committees. These sub-committees, and the Technical Officers for those sub-committees, are as follows:

Sub-Committee	Technical Officer(s)
Capital Gains Tax & Investment Income	Kate Willis
Corporate Taxes	Sacha Dalton
Employment Taxes	Matthew Brown

Sub-Committee	Technical Officer(s)
EU & Human Rights	Sacha Dalton
Indirect Taxes	Angela Fearnside & Jayne Simpson
International Taxes	Sacha Dalton
Management of Taxes	Margaret Curran
Owner Managed Business	Matthew Brown & Margaret Curran
Property Taxes	Kate Willis
Succession Taxes	John Stockdale
Scottish Technical Committee	Joanne Walker
Working Together	Richard Wild

There are also a number of working groups set up within or alongside these subcommittees, a good example being the Digitalisation and Agent Strategy Working Group (or DASWG for short) which reports into the Management of Taxes Sub-Committee, but there are also others in the field of dispute resolution, pensions, and Welsh taxes.

All the sub-committees report up to an overarching Technical Committee. See the CIOT website for more information on 'who's who'.

ATT

The ATT's wide-ranging technical work is the responsibility of its Technical Steering Group (TSG), supported by three Technical Officers: Will Silsby, Emma Rawson and Helen Thornley. The TSG's single sub-group, the VAT sub-group, focuses (as its name suggests) specifically on VAT matters. <u>Details of the TSG and the VAT sub-group</u> can be found on the ATT website.

LITRG

LITRG, like Technical, is a committee of the CIOT. It is not a separate organisation. LITRG undertakes a wide variety of work, both through its Committee, but also more widely through provision of information and guidance on its website, and through working alongside the tax charities Tax Aid and Tax Help for Older People. Details of LITRG volunteers can be found on the LITRG website. A fuller account of LITRG's work can be found in 'The evolution of LITRG' from June's Tax Adviser.

LITRG's technical work is supported by eight Technical Officers: Claire Thackaberry, Diane Maddison (seconded from HMRC), Gillian Wrigley, Jane Booth (seconded from HMRC, working on www.revenuebenefits.org.uk), Joanne Walker (part time, also CIOT's Scottish Technical Officer as above), Meredith McCammond and Sharron West. It also has two Senior Technical Managers, Victoria Todd and Kelly Sizer, although we shall shortly be saying goodbye to Kelly, and we wish her every success in her future career.

It would be a very career-limiting omission if I failed to mention a number of other key members of the technical teams – particularly my boss, John Cullinane, who is the CIOT's Tax Policy Director, Jane Ashton, the ATT's Executive Director, and Robin Williamson, LITRG's Technical Director – all of whom help steer the technical 'ship'. And we are all ably supported by Ruth Mace and Sophia Bell, who seem to ensure everything works seamlessly, without us really noticing!

How you can help

But that's enough about us. The CIOT, ATT and LITRG Technical teams, through the various committees and sub-committees, are supported by a large number of volunteers – people just like you, who work in practice, industry or HMRC. Their expertise and day-to-day experiences help inform and shape the work we undertake. Without our volunteers our technical work would be much more limited and less effective.

Our volunteers contribute in a variety of ways, such as attendance at meetings (usually held quarterly) of the committee/sub-committee which they have joined, providing input into written consultations, and representing their respective body at meetings with HMRC, HMT and other stakeholders. All of this is undertaken to support the charitable objectives of the CIOT (of which LITRG is part) and the ATT.

But this isn't just a one-way street. Volunteering brings its own rewards – not just the warm glow that you are 'putting something back', but that you are really using your skills and experience in helping to make the tax system better, and ensuring that you are at the forefront of policy and legislative proposals.

So for example, if you are a VAT specialist, you might think about getting involved with the CIOT's Indirect Taxes Sub-Committee, or the ATT's VAT sub-group. Provided you are CIOT or ATT qualified (as a student you already have enough to focus on!), you can apply to join any committee or sub-committee where you feel you can make a valuable contribution. And remember, the CIOT and ATT are charities, so if your employer has a policy of supporting charitable work, then this should qualify.

If you would like to know more about getting involved with our technical work, take a look at the technical pages of the CIOT, ATT and LITRG websites, or send me or the relevant Technical Officer an email. We'd be delighted to hear from you.

Richard Wild Head of Tax Technical Team CIOT