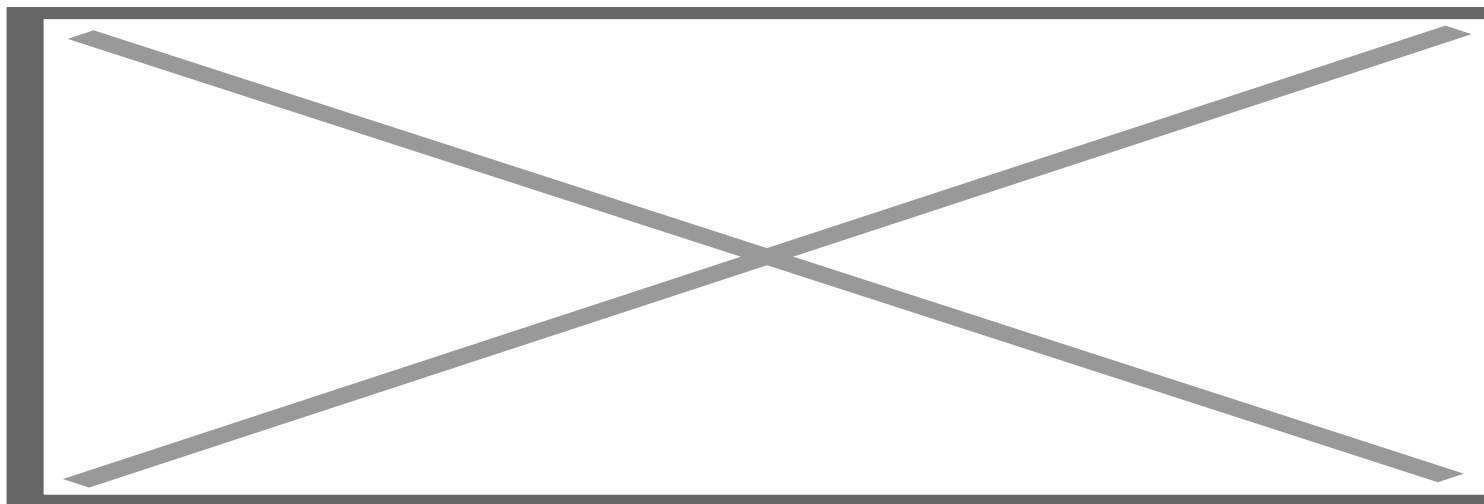


# Chair's View, Issue 4

Indirect Tax

Tax voice



21 December 2015

Hello everyone and welcome to the latest edition of Indirect Tax Voice

On a sombre Friday morning a week or so ago I found myself in a Whitehall office overlooking Parliament Square, listening to Big Ben's chimes whilst sitting with a senior civil servant and a representative from a major multinational corporation as we waited for "Q" to arrive and update us on the latest policy news.

You might suspect I have been watching too many Bond films of late, but in fact every word is true. Well, OK, the view was more of the sky over Parliament Square than of the Houses of Parliament themselves and, of course, there is little danger of confusing me with Daniel Craig. Just ask my wife.

I was in fact meeting with one of the organisers behind HMRC's CIOT branch. Or should that be CIOT's HMRC branch? We were discussing the next event in the branch's calendar and how the CIOT could contribute to making it a success. "Q", whose identity I naturally cannot divulge, arrived from HM Treasury and kindly agreed to present at the event, giving an introduction to the workings of the EU institutions as well as an insight into the interactions between business, the profession and Her Majesty's Government. This would be followed by practical examples using the B2C place of supply changes for electronically-supplied services and the prospective changes to land-related services. For the latter topic I was extremely pleased to deploy my newest special agent, Richard Wild, who I am delighted to say has re-joined the CIOT recently as Head of the Technical team. Richard originally initiated the work the CIOT did in engaging with HMRC on guidance around the land-related changes, something which led to the Institute's involvement in the later Fiscalis seminar in Madrid and our continuing engagement in developing policy on the issue.

It is concerning that in the most recent Autumn Statement, HMRC is once again being asked to do more with less financial resource.

Whilst the CIOT has an important role in providing constructive criticism when HMRC does not meet the lofty standards set for it – and later we summarise some of our more recent concerns in that regard – the Institute is

also there to assist all its members, including those in HMRC, to keep up to date with law and practice, to hone and further develop their professional skills through their career, in short to be the best tax professionals possible in the interests of society as a whole.

I would therefore strongly encourage you all to consider further ways to get involved with the work of the Institute as we seek to engage more proactively with policymakers to help improve the tax system. That could be through speaking at a Branch meeting, participating in one of our conferences, contributing articles or simply e-mailing concerns or observations you have which you feel the Institute should consider.

May I wish you all a very happy and peaceful Christmas break and a successful New Year.