

# CIOT President's page: A world beating tax system

## Welcomes

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This is my first contribution to *Tax Adviser* as President. I am so humbled by the honour. But as you can imagine this is also a moment of reflection; I am also thankful to colleagues, ex colleagues, the CIOT family and of course – and most importantly of all – my family who have sacrificed hugely over the years to allow me to develop my career.

As someone who started their career in HMRC, I will always respect the need for compliance. Indeed, the CIOT's charitable aims include the prevention of crime, alongside the advancement and promotion of the study of taxation, and the promotion of sound administration of law for the public benefit. So one can see why compliance is important: all of these aims are critical. The relationship between HMRC and the tax profession is a partnership and we all play a part. A one-sided relationship will not work. So as President, on behalf of CIOT, I will work tirelessly towards that goal of sound administration, in a spirit of constructive cooperation.

On a different note, as someone who works in a law firm with long history and knowledge of the media, entertainment and technology, I am keen to help the UK government and the tax profession to promote UK PLC. From my perspective, this will require our great nation to build a world class tax regime, encouraging entrepreneurship, supported in part with strong tax incentives. Whether it be life science, financial services or indeed the creative industries, 'digitalisation' is at the core of everything. Hopefully, you will all have noted some of the strides already made by the CIOT in this area.

The impact of technology is likely to be at the heart of the CTA Address this month with speaker Pascal Saint Amans focusing on the future of international taxation, including BEPS and the current Pillar 1 and 2 proposals. Technology is forcing us all to 'relearn' our tax knowledge, as the world of intangibles challenges traditional thinking – something I am particularly conscious of as chair of the ATT/CIOT Cryptoassets Working Group.

I will also continue to drive our international relations. I became the CIOT representative on the General Assembly of CFE Tax Advisers Europe in 2012 and later a CFE Board member, alongside my CIOT Council duties. I didn't do this just because I have a very international focus in my general work, or because I work in London. It is almost impossible not to meet international clients or transactions in an island nation close to the edge of Europe, the fifth largest world economy, and one of the top financial centres in the world. My hope for CFE has always been to try to find opportunities for all members wherever they are located.

We are all in the tax world at arguably the most challenging of times. We have conflicts and potential conflicts all around the world. We have just come out of a huge pandemic, and we are facing climate change. Since 2020, we have had our Climate Change Working Group. In my view, there is no doubt that climate change will take on ever increasing prominence in our lives, and I expect to see greater and greater use of taxation to drive climate focused behaviour in the future.

In a way, this takes me back to my reference to a world beating tax system focusing on entrepreneurship. I am absolutely convinced that many of the challenges we are facing can be addressed by science and technology. So, we must all work together to build the tax framework that will allow these great people and minds to flourish.

Finally, in the year ahead, I am most looking forward to travelling around the country to meet members and renew acquaintance with old friends and colleagues. I would like to extend a huge thank you to the CIOT volunteer network, who raise the profile of the CIOT on a daily basis through our Council, Committees and Branch Network, as we celebrate Volunteers' Week (1 to 7 June). I am thankful and delighted to follow Susan Ball, who has been an inspiring President to the CIOT during this last year, and to have the support of Charlotte Barbour and Nichola Ross Martin as Deputy and Vice President respectively. And I look forward to working closely with Helen Whiteman, the Institute's Chief Executive.

I feel deeply honoured to be President, and I thank all of you who have supported me over the years, as without that support this would never have been possible.