

Reporting tax avoidance

General Features

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A reminder for members about the Professional Conduct in Relation to Taxation tax planning standards for members and considerations in relation to reporting tax avoidance.

The CIOT and ATT have prepared guidance for members reminding them about the requirements under Professional Conduct in Relation to Taxation (PCRT) when undertaking tax planning.

You should be aware of the HMRC current list of named tax avoidance schemes, promoters, enablers and suppliers ([tinyurl.com/4wt488pk](https://www.tinyurl.com/4wt488pk)) and should warn clients about the risks of getting involved with any of these.

The guidance also provides information on the reporting requirements in relation to tax evasion and the possible routes to report either members or non-members involved in tax avoidance schemes and promoters, enablers and suppliers of such schemes.

The guidance is available on the CIOT website at: [tinyurl.com/3emunxkb](https://www.tinyurl.com/3emunxkb) and the ATT website at: [https://tinyurl.com/ype4htsv](https://www.tinyurl.com/ype4htsv). If members have any queries, they should contact the Professional Standards Team (standards@ciot.org.uk and standards@att.org.uk).

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