

A member's view: Malcolm Baines

Briefings



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This month's CTA member spotlight is on Malcolm Baines, Head of Tax, Bouygues Construction in the UK and Ireland.

How did you find out about a career in tax?

Whilst I was finishing a doctorate in history, I was casting about for a career, including applying unsuccessfully to join the Civil Service. My prospective father-in-law (who was an English teacher) suggested that I look at joining one of the big accountancy firms as a tax specialist.

Why is the CIOT qualification important?

The CIOT qualification gives you a solid grounding in all the different taxes and marks you out as a specialist in a way that a general accountancy qualification does not.

Why did you pursue a career in tax?

Tax attracted me because it involved applying something quite complex and technical to different and sometimes challenging real-world circumstances. I have always enjoyed that tax is an area where law and practice change all the time, and which has an international dimension. As someone interested in politics, I have liked the interaction between public policy, legislation and business.

I also enjoy trying to explain difficult concepts to non-specialists and that's something that working in tax in industry gives you plenty of opportunities to do. I have to say it's one of the best careers there is.

How would you describe yourself in three words?

Determined, approachable and open-minded.

Who has influenced you in your career so far?

I have specialised in property for most of my career, which was thanks to a senior manager mentor who was determined to set up a real estate specialism in Coopers & Lybrand in the early 1990s and was keen for me to be involved with that. My line manager at that time also taught me the mantra 'there are no prizes for surprises', which I have found highly relevant throughout my career.

What advice would you give to someone thinking of doing the CIOT qualification?

I would recommend doing CIOT straight after any earlier exams. I found that plenty of exam practice was the way to pass, especially if working long hours meant study time was at a premium.

What are your predictions for tax advisers and the tax industry in the future?

Despite hopes for tax simplification, the reality seems to be that tax is becoming more complicated. Specialists will therefore always be needed to help business leaders, as well as ordinary people, to navigate that complexity. I think that a career in tax will remain relevant, will not be superseded by AI, and that the tax industry

can continue to add something positive to the sum of human society.

What advice would you give to your future self?

Whatever happens along the way as a result of plans falling through, and circumstances such as changing or losing your job, the qualities that make you a successful tax professional will always be in demand and always lead to new challenges.

Tell me something about yourself that others may not know about you.

My wife suffered a severe stroke 16 years ago that left her partially paralysed and as a result I have combined the second half of my career with being her carer. I have been very fortunate that my employers have been supportive of my combined role, and I have been able to pursue a tax career whilst looking after her.