

# Obituary: Roy Leonard Jennings (1932-2024)

Briefings



21 June 2024

Many members of ATT, CIOT and the Worshipful Company of Tax Advisers will have been saddened by the news of Roy's death on 27 May after a short illness. He will be missed by his many friends and colleagues in the tax world. Roy was a giant in the tax community as demonstrated by his stellar career and great achievements.

Roy served on the Council of the Institute of Taxation, as it was then, from 1975 to 1995, was President from 1987 to 1988 and represented the Institute on the General Assembly of the Confederation Fiscal Europe (CFE). He was involved a great deal with the CFE, serving on various committees, as well as chairing the European Tax Committee.

Whilst President of the Institute, Roy became aware that many candidates for membership, although successfully passing the Intermediate Examination, did not achieve membership. He was the driving force which set up the ATT, which was established on 30 August 1989. The Association gives tax technicians who do not

aspire to become a member of CIOT a professional qualification. It is a measure of the wisdom of this decision that the ATT now has nearly 10,000 members. Roy was President of ATT from 1989 to 1992 and served on the Council through to 2000.

During his time on the ATT Council, Roy worked tirelessly for the Association and to ensure that its professionalism was open for all to see. One particular area with which he was very much involved was the setting up of the Taxation Disciplinary Board. He was the prime mover behind this which, when set up jointly with CIOT, left the position open for other professional bodies to join if they wished.

Roy's contribution to Council was such that even when he started to suggest it was time for him to stand aside, Council persuaded him to stay on 'for a while longer'. Roy was very astute and had a great gift of silently listening to the debates whilst the rest of Council came to what we thought was a sensible decision. He would then simply, and politely, say words to the effect of 'I understand what you have decided, and of course, you are perfectly entitled to reach that decision, but have you considered the effect of this on...' This highlighted the one small flaw in Council's reasoning which led to a reversal of the earlier decision. He was finally 'allowed' to retire in 2000.

The huge commitment Roy gave to both the Institute and Association was combined for many years with his very demanding position as a Partner with Arthur Andersen & Co, where he was responsible for the firm's tax practice throughout much of the world. One particular story which Roy used to love to tell about his time with Andersen's concerned a trip to East Africa to resolve some problems there. He arrived at a fairly modest airport, but was surprised to be greeted by many local dignitaries and be feted by them. It was several days before he realised that they had thought he was Roy Jenkins, the Home Secretary at the time.

This confusion prevailed, unfortunately, as the members of Council at the time of Roy's retirement decided to present Roy with a suitable gift. It was agreed that a silver salver, suitably engraved, would be appropriate. This was arranged through a contact the then President had with the PA to the Crown Jeweller. Andy Pickering collected the salver and brought it to the dinner where this was to be presented to Roy. Regrettably, it had been engraved 'Roy Jenkins' so had to be returned for amendment!

Having successfully set ATT on its way, Roy turned his attention to other things which he could do. Along with others, he was instrumental in forming the Guild of Tax Advisers. This has now become the Worshipful Company of Tax Advisers, a City Livery Company with a considerable reputation within the City for the good work it does in briefing the Lord Mayor in relation to the tax systems operating in the countries he is visiting. The Company has provided one Lord Mayor during its existence. The Guild was formed in December 1995, finally becoming a City Livery Company in January 2005 and obtained its Royal Charter granted by the Privy Council in July 2009.

The many people who served with Roy on the Council were immensely privileged to have been both Roy's colleagues and friends.

Roy is survived by his two daughters and two grandchildren.