## Chair's View, Issue 6

**Welcomes** 

## INDIRECT TAX VOICE

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Ut Unum sint

A warm festive welcome to this December edition of Indirect Tax Voice. As you will see, having been the inspiration for other Tax Voices which the Institute now produces, we have adopted the format of those sister publications. We hope you like it, but please do let me and the technical team know what you think!

In this edition we report in depth from our very successful September conference, covering in particular what leaving the EU could mean for indirect tax. For those who could not attend, we have shared the key aspects of Paul Lasok QC's keynote speech on the future of VAT following the EU referendum.

We have one of our recent exam prizewinners, David Graham, giving us a useful refresher on partial exemption and one of our most experienced members, John Barnes, guiding us through the ins and outs of exemption for medico-legal services.

In future editions we plan to have articles from HMRC as well as our members from academia to ensure all sections of our membership are included. If you would like to contribute an article, we would love to hear from you!

It is currently a very busy time for all indirect tax practitioners and our technical team in particular. You will see further below the long list of consultations the Institute has been involved in of late.

With the volume of consultations and the current political uncertainties, it can be disheartening at times. In these moments I like to remember a quote from St. Thomas More's Utopia:

"You must not abandon the ship in a storm because you cannot control the winds....What you cannot turn to good, you must at least make as little bad as you can."

With that in mind I would like to express once again my very sincere gratitude to our technical officers, to all the Institute staff, to my Indirect Tax Sub-Committee and to you my fellow CIOT members for all the generous input and engagement on the Institute's important role in helping to make the tax system work better for all stakeholders.

It remains for me to wish you a peaceful and joyful break over the Christmas period and a very Happy New Year.