

# ATT Welcome: Education, education, education

## Welcomes

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I heard my great niece (about 16 at the time) call across the crowded room at a family wedding, holding an empty glass in the air as her father approached the bar. ‘Daddy darling, vodka, daddy darling.’ ‘Of course, sweetheart,’ he replied, showing just how well trained she had him!

It is the same with Bess. I may think I am in charge but one look from those big brown spaniel eyes and I realise that she has me wrapped round her little paw. Not that I object when she tries to drag me into one (or both) of the village pubs. For some reason, she is a well-known regular in both and our order of a bag of mini cheddars for her and a pint of Sovereign Gold or Timothy Taylor Landlord for me is quickly on the bar. I’m still working on getting her to put her paw in her pocket to pay though!

It is all about education and training, which are so important and core to everything ATT does. As tax professionals, we all have a career long commitment to this, be it concentrated study for the exams we need to pass to get those magic letters ATT after our name, or annual CPD to keep up to date and explore new areas of tax. The commitment to CPD does not necessarily end when you retire either.

Although I officially retired from practice at the end of 2021, as an ATT council member – and so a charity trustee – I must still undertake annual trustee update training. In addition, as a member of ICAEW, I must also undertake a mandatory online ethics update. Given the ongoing discussions about the future regulation of the tax profession, the ethics update seems a particularly good idea and is something that ATT and CIOT should perhaps consider. Let me know what you think via the email address to the left.

Ethics aside, the ATT and CIOT branch network provides a large number of CPD courses throughout the year, which are either free or moderately priced, face to face or as webinars. There are also the traditional conferences, such as the annual AAT ATT sharpen your tax skills conference on 20 November and 6 December. These are online events and booking is now open via the ATT website (see [tinyurl.com/2z7dmk22](https://tinyurl.com/2z7dmk22)).

There are also courses to help you build your interpersonal skills, such as the ‘Raising your profile’ roadshow events held by the New Tax Professionals. The last two of these take place on 6 November in Cardiff and 28 November in Newcastle. These are face to face events and are a bargain at £10 per person – including food and drink (see [tinyurl.com/4tywdr84](https://tinyurl.com/4tywdr84)).

For me and my wife Jan, November used to mean bonfire night and the village firework party. Sadly, this has not been held since before the pandemic. It was always great fun with a huge bonfire on the washlands down by the river, lots of fireworks, hot dogs, mulled wine and a stop at one of the village pubs on the way back home. I am pleased to say that it is back this year but at a new venue behind one of the village pubs and using pet friendly silent fireworks to music. Unfortunately, it is being held a couple of days after Jan gets out of hospital following her hip replacement so we will not be able to go, but it’s in the diary for next year.

Given all the strange taxes we have had over the years (think windows, hearths, playing cards, salt, hats, beards and leather), it is surprising that there has never been a tax on fireworks – well, not in the UK anyway.

According to Google, though, there are firework taxes in the USA!

By bonfire night we will, of course, be digesting Rachel Reeves' first budget and how she is going to raise the money needed to fill the 'black hole' in the public finances without increasing income tax, corporation tax or VAT. The old favourite sin taxes on alcohol and tobacco will no doubt rise, as will fuel duty on petrol and diesel as we are pushed to move to electric vehicles. Some creative new taxes might be introduced or even some old favourites reintroduced. Window tax or development land tax anyone?

Next month being December, Jan (age a state secret) is already getting excited and counting down the sleeps until Santa comes. Planning is well underway for the ATT Welcome Page Christmas Special, so until then...