



Chartered
Institute of
Taxation

Excellence in Taxation

Chartered Institute of Taxation

Technical Committee

Sub-Committee Guidelines

Version – May 2018

Contents

1. Introduction.....	3
2. Governance, reporting etc.....	4
3. Confidentiality	5
4. Sub-Committee Chairs and Vice-Chairs.....	6
5. Sub-committee membership	7
6. Sub-committee meetings.....	10
7. External meetings	12
8. Written submissions by the Technical Committee/ Sub-committees.....	13
9. Ancillary matters.....	15
Appendix 1 - Declarations of interest.....	16
Appendix 2 - ‘Rules of engagement’ for consultation responses and interactions with HMRC.....	18
Appendix 3 - 4-eyes reviewers, per sub-committee	22

1. Introduction

- 1.1. The quality and breadth of the CIOT's technical work is reliant on the input of the individuals (both CIOT and non-CIOT members) who volunteer their time and experience to contribute towards the various submissions and interactions the CIOT has with HMRC, HMT and other stakeholders. This input is greatly appreciated by the CIOT.
- 1.2. These sub-committee guidelines set out some of the rules and procedures around how the sub-committees of the CIOT Technical Committee are governed, their operation, and appointment of members, Chairs, and Vice-Chairs.
- 1.3. The guidelines set out the procedures which should be followed in relation to a variety of issues, but inevitably there will be circumstances which will arise that fall outside these procedures. These circumstances should, in the first instance, be referred to the Head of the Tax Technical Team for action.
- 1.4. The previous sub-committee pack was dated 15 January 2013. These guidelines replace that previous version and take effect on **1 May 2018**.
- 1.5. Any suggestions for amendments to these guidelines should also be referred to the Head of the Tax Technical Team.
- 1.6. Further information about the technical work of the CIOT can be found on the [Policy and Technical](#)¹ pages of the CIOT website.

¹ <https://www.tax.org.uk/policy-and-technical>

2. Governance, reporting etc

2.1. Constitution

- 2.1.1. All the sub-committees and their working groups are established by the Technical Committee of the Council of the CIOT. They are to be read in conjunction with the appropriate sub-committee's remit which can be found via the following [link](#).²
- 2.1.2. In the remainder of this document, where reference is made to sub-committees it should also be taken to include working groups.

2.2. Authority

- 2.2.1. The Technical Committee delegates to the sub-committees the responsibility to consider any consultation, legislation (existing or proposed) or other material within its remit.
- 2.2.2. Where a consultation is of interest to more than one sub-committee, one sub-committee will usually lead on the work, but will keep the other sub-committees involved, eg by sharing the draft response with the other sub-committees' members and Technical staff.
- 2.2.3. Certain over-arching matters will be progressed directly by the Technical Committee.
- 2.2.4. Sub-committees are permitted to set up any reasonable number of working groups to deal with specific areas of legislation or consultative documents within its remit.

2.3. Reporting procedures

- 2.3.1. The sub-committee Chair and Technical Officer (or their designated alternate(s)) shall attend all meetings of the Technical Committee and report on any important matters dealt with by their sub-committees.
- 2.3.2. In addition to attendance as above, the Decisions and Action Points (DAPs) of all sub-committee meetings shall be circulated to the members of the Technical Committee (and the relevant sub-committee members) as well as being posted to the appropriate (restricted) area of the [CIOT's portal](#)³, accessible only by members of the Technical Committee and the relevant sub-committee.

² <https://www.tax.org.uk/policy-technical/join-technical-sub-committee>

³ <https://pilot-portal.tax.org.uk/>

3. Confidentiality

3.1. General

- 3.1.1. Maintaining the appropriate level of confidentiality is vital to preserving the high level of trust between the CIOT, HMRC and other stakeholders. It is paramount that this relationship is maintained.

3.2. Confidential information

- 3.2.1. As a member of a sub-committee there may be occasions when you receive, acquire or generate confidential information.
- 3.2.2. 'Confidential information' is information that a sub-committee Chair, Technical Officer or other members of the sub-committee tell you is confidential; that is marked as or otherwise designated as confidential; that by necessary implication, or by the circumstances it is provided or shared with you, or by the situation in which you acquire it, or by how it comes to your attention, is confidential.
- 3.2.3. Where you receive, acquire or generate confidential information as part of your sub-committee role you understand that this must remain confidential, must not be disclosed to any other person outside of the sub-committee (other than with the prior written consent of the sub-committee Chairman or Technical Officer or if required by law) and must not be used for any purpose other than the performance of your duties as a member of the Committee.
- 3.2.4. When your appointment on the sub-committee ends you must arrange for the secure destruction, or deletion from an electronic device, of any confidential information, or arrange for the return of such confidential information to the CIOT.
- 3.2.5. If in doubt about whether information can be shared or published, please check with the sub-committee's Technical Officer.
- 3.2.6. Some meetings, particularly those organised by HMRC, are held under the [Chatham House Rule](#)⁴.

3.3. Alternates

- 3.3.1. If a member proposes an alternate to attend a sub-committee meeting, a meeting with HMRC, or other forum to represent the CIOT, the same confidentiality commitment applies to their alternate as to them, and the alternate and the member will be held responsible for ensuring that the proceedings of that meeting are treated accordingly.

⁴ <http://www.chathamhouse.org.uk/about/chathamhouserule>

4. Sub-Committee Chairs and Vice-Chairs

4.1. Appointment

- 4.1.1. Sub-Committee Chairs and Vice-Chairs are appointed by the Technical Committee.
- 4.1.2. Discussions with prospective sub-committee Chairs and Vice-Chairs may be undertaken on an informal basis, but there should be no assumption of appointment until confirmed by the Technical Committee, either at its next meeting or exceptionally via email circulation.
- 4.1.3. Sub-committee Chairs are consulted on the appointment of their Vice-Chairs and are expected to be proactive in terms of suggestions for succession.
- 4.1.4. An individual may be a Chair or Vice Chair of a sub-committee, and a Vice-Chair of a different sub-committee, but cannot be a Chair of more than one sub-committee, nor be the Vice-Chair of more than two sub-committees.

4.2. Period of service

- 4.2.1. Sub-committee Chairs are appointed for a period of two years (extendable by agreement with the Chair of the Technical Committee).

4.3. Role

- 4.3.1. Sub-committee Chairs and Vice-Chairs, along with the Technical Team, are responsible for deciding, if necessary in liaison with the Chair of the Technical Committee, on the work to be undertaken by their sub-committee, taking into account the importance of the areas of work and the resources available.
- 4.3.2. Sub-committee Chairs should encourage sub-committee members to participate in the sub-committee's affairs throughout the year, such as the contribution of comments to technical submissions and attendance at sub-committee meetings and meetings with HMRC.
- 4.3.3. Sub-committee Chairs will need to liaise with other sub-committee Chairs and the Technical Team, especially with regard to matters which cross over several committees.
- 4.3.4. The sub-committee Chair will have a role in the technical review of submissions and other sub-committee output. This is explained in section 8.
- 4.3.5. Sub-committee Chairs are expected to attend Technical Committee meetings, or to arrange for an alternate, generally their Vice-Chair, to attend in their absence.
- 4.3.6. Sub-committee Chairs may identify potential new sub-committee members and propose their co-option (to be ratified by the full Technical Committee in the normal way).
- 4.3.7. Sub-committee Chairs may be requested to act as a spokesperson for the CIOT on matters within the remit of their sub-committee.

5. Sub-committee membership

5.1. Overview

- 5.1.1. Membership of the sub-committee is personal to the member, rather than being for the member's team or firm.
- 5.1.2. Members' names (but no further information about the member) will be listed on the relevant sub-committee pages of the website.
- 5.1.3. Members are expected to participate in the work of their sub-committee, such as by attending meetings (in person or by phone), providing written input into submissions / correspondence, raising issues by phone / email etc. Members should not be 'silent' within their sub-committee.
- 5.1.4. A sub-committee will usually include up to 30 members, although may include more at the Chair's discretion.
- 5.1.5. A member can be on a maximum of three sub-committees / working groups, although exceptions may be granted in particular cases by approval of the Technical Committee.
- 5.1.6. All members must complete expertise lists in relation to each sub-committee of which they are a member. Expertise lists are maintained by the sub-committee Technical Officer and records kept by the Technical Team Administrator.

5.2. Applications

- 5.2.1. Any CTA interested in getting involved in a technical sub-committee may apply to be a member of a sub-committee, but they may first wish to contribute comments on a few public tax consultations, as they arise. These are usually shown on the CIOT website '[Open consultations](https://www.tax.org.uk/policy-technical/open-consultations)'⁵ page.
- 5.2.2. Where they are an expert in their field, non-CTAs may be appointed to the sub-committee at the discretion of the Chair, providing such members form not more than 25% of the sub-committee members. Applications should be made as above.
- 5.2.3. All applicants must accept the CIOT's confidentiality commitment and pledge to contribute to the work of the sub-committee as outlined above. Applications should usually be made [online](https://www.tax.org.uk/policy-technical/join-technical-sub-committee)⁶, setting out personal details, areas of expertise, and to attach a brief CV/biography.
- 5.2.4. Applications are reviewed by the Chair and Technical staff of the relevant sub-committee(s) and places are offered on the basis that the member:
 - is experienced in some or all of the work of the committee;
 - agrees to abide by these Sub-Committee Guidelines; and
 - agrees to make a contribution to the CIOT's technical work.
- 5.2.5. Applications may initially be approved by the sub-committee Chair, in conjunction with the Chair of the Technical Committee, but all applications require formal ratification by the Technical Committee.

⁵ <https://www.tax.org.uk/policy-technical/open-consultations>

⁶ <https://www.tax.org.uk/policy-technical/join-technical-sub-committee>

- 5.2.6. Until formal ratification by the Technical Committee, any membership is granted on a provisional basis only.
- 5.2.7. When a sub-committee appointment is accepted, the new member undertakes to send to the CIOT Technical Team a note of their full office and home addresses, telephone numbers and email address for the Institute's records, and an indication of where they wish papers to be sent to them (usually by email).

5.3. Review of sub-committee membership

- 5.3.1. Membership of a sub-committee is initially granted on a six-month provisional basis, to allow the member to become familiar with the operation of the sub-committee, and allow sufficient time to make a contribution. If no meaningful contribution has been made within that first six month period, the Chair of the sub-committee may, at their discretion, ask the member to stand down from the sub-committee, or extend their provisional membership for a further six months.
- 5.3.2. Membership of sub-committees is reviewed periodically, usually annually, in order to ensure the sub-committee remains active and engaging. Records of attendance at sub-committee meetings are maintained by the Technical Team Administrator, and other input is monitored by the Technical Officer. Where a member has not found an opportunity to make any meaningful contribution during the period of review, they may be asked to step down from membership of that sub-committee.
- 5.3.3. In any event, if a member has been 'silent' and has a history of non-contribution they will be removed from membership of the sub-committee.

5.4. Advertising membership of a CIOT committee, sub-committee or working group

- 5.4.1. A member can include in advertising material (eg on a website or in a CV / biography when bidding for work), a short factual statement to state that he / she is a member / chair of a CIOT committee, sub-committee or working group.
- 5.4.2. Members should bear in mind that they must comply with any related CIOT [Professional Rules and Practice Guidelines](#)⁷ (latest version effective from 31 March 2011), including those regarding advertising (Section 14) and also the fundamental principle of 'integrity' (see in paragraph 2.2.5). Accordingly, any written statement of a membership / chairing role must simply state that role and not attempt to describe its content.
- 5.4.3. Members making such a statement should ensure that it is kept up to date, for example if their role within the CIOT changes or they step down from a committee / sub-committee / working group.
- 5.4.4. Any statements should be careful not to give the impression that the member is an employee of the CIOT, and so the CIOT should not be included in items such as email signatures and employment descriptions. Social media profiles

⁷ <http://www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines>

(such as on LinkedIn) should show CIOT activities as volunteer experience. Please refer to the CIOT Professional Rules and Practice Guidelines for more information.

5.5. Matters affecting sub-committee membership

- 5.5.1. All sub-committee members should comply with [Professional Conduct in Relation to Taxation](#).⁸
- 5.5.2. Maintaining the CIOT's reputation in its dealings with HMRC, HMT and other stakeholders is of paramount importance.
- 5.5.3. In some instances, the CIOT Professional Rules and Practice Guidelines require members to notify the CIOT of particular matters, for instance being subject to disciplinary action by an employer for misconduct or gross misconduct, or being convicted of a criminal offence. Where a member of a sub-committee is required to make such a notification in accordance with those rules (or would be so required if the sub-committee member was a CIOT member) the member's involvement in the sub-committee will cease.
- 5.5.4. Reinstatement can only occur either on withdrawal of the relevant charges / being acquitted, or by exceptionally by approval of the CIOT Chief Executive. Following any removal, the individual should remove any reference to membership of a sub-committee etc from their advertising material / CVs etc.'

⁸ <https://www.tax.org.uk/professional-standards/professional-rules/professional-conduct-relation-taxation>

6. Sub-committee meetings

6.1. Frequency and location

- 6.1.1. Although most of the work of the sub-committees is done by correspondence (largely by email), they do meet regularly during the year, usually up to 4 occasions (dial-in facilities are available), and up to 3 hours each meeting. The main exceptions to this are the Scottish Technical Committee and Welsh Technical Committee which tend to meet via conference call.
- 6.1.2. Telephone conference calls may also be held for discussion of specific topics.
- 6.1.3. Meetings are usually held in Central London at or near the CIOT's offices.

6.2. Attendance

- 6.2.1. Whilst physical attendance is preferred, members may be able to participate in a meeting by telephone conference call. In such cases, notification should be made to the Technical Officer or Technical Team Administrator at least 24 hours in advance of the meeting, to ensure facilities are available.
- 6.2.2. Sub-committee members are expected to notify the CIOT of their availability (or otherwise) to attend sub-committee meetings. Apologies will be noted only for those who confirm that they are unable to attend the meeting. Other forms of non-attendance (eg tentative acceptances but no attendance on the day) will not be recorded.

6.3. Alternates

- 6.3.1. Exceptionally, a member who is unable to attend a sub-committee meeting may appoint an alternate to attend in their place, provided approval is obtained from the sub-committee Chair, or the relevant Technical Officer, in advance.
- 6.3.2. In accordance with section 3 (Confidentiality) the same confidentiality commitment applies to alternates as to actual members.

6.4. Content of meetings

- 6.4.1. The content of sub-committee meetings is normally determined by the Chair and Vice-Chair(s), in conjunction with the Technical Officer. A number of standing items will also be discussed.
- 6.4.2. Members can suggest agenda items for sub-committee meetings. Suggestions should be emailed to technical@tax.org.uk, ideally no later than two weeks before the scheduled meeting date.

6.5. Declarations of interest

- 6.5.1. It is recognised that most members work in tax and will have some level of interest in what is being discussed. General declarations of interest are not required in this regard.
- 6.5.2. However, members are required to complete a 'declaration of interest' form if any item on the agenda for a CIOT meeting they attend concerns an area which is of particular significance to the member, such as where they hold a financial or other interest.

- 6.5.3. Unless the Chairman rules otherwise, the Interested Member may be present during consideration of and speak concerning the Declarable Matter.
- 6.5.4. Full details concerning declarations of interest can be found in Appendix One.

7. External meetings

7.1. General

- 7.1.1. When attending an external meeting on behalf of the CIOT, members should be mindful of the sub-committee's remit (which can be accessed from [here⁹](#)), the 'rules of engagement' for CIOT technical submissions (see Appendix Two) and the CIOT's charitable objectives (which can be found [here¹⁰](#)), and represent the CIOT in a manner consistent with those factors.
- 7.1.2. Members are recommended to discuss the matter beforehand with the sub-committee Chair and / or Technical Officer, so that the views of the other sub-committee members might be obtained.

7.2. Reporting back

- 7.2.1. Sub-committee members or others who represent the CIOT at external meetings are expected to report back to the relevant sub-committee Chair and Technical Officer in the form of a note of the meeting / telephone discussion at the earliest opportunity after a meeting (or by oral report at a sub-committee meeting if that follows soon after the external meeting).
- 7.2.2. Any follow-up comments back to HMRC or other body following any meeting should be subject to the usual review procedures set out below.

7.3. Attendance/ alternates

- 7.3.1. If you are unable to attend an external meeting at which you would normally represent the CIOT, you should inform the Technical Team who will arrange for a replacement. You should not usually arrange an alternate without conferring with the Technical Team, who may have interested substitutes lined up.
- 7.3.2. Places will be made available in the following order of priority:
 - 1. Existing members of that sub-committee
 - 2. Existing members of other sub-committees
 - 3. Other individuals recommended by the usual attendee
- 7.3.3. In accordance with section 3 (Confidentiality) the same confidentiality commitment applies to alternates as to actual sub-committee members.

⁹ <https://www.tax.org.uk/policy-technical/join-technical-sub-committee>

¹⁰ <https://www.tax.org.uk/policy-and-technical>

8. Written submissions by the Technical Committee/ Sub-committees

8.1. Nature and content

- 8.1.1. All submissions should adhere to the Technical Committee 'Rules of engagement' for consultation responses and interactions with HMRC. These rules are set out in full in Appendix Two.
- 8.1.2. If a Chair or member or Technical Officer has a routine exchange of information by email with a Government department, devolved administration etc, it must be made clear that the views expressed are the individual's own, and not necessarily representative of the CIOT.

8.2. Review process: Sub-Committee submissions

- 8.2.1. Most first draft submissions are prepared by the Technical Officer or, by agreement, by a sub-committee member(s). Where possible, draft submissions are then circulated for comment to the full sub-committee or, if appropriate, to the relevant working group of specialists in the area of a particular consultation.
- 8.2.2. All CIOT technical output is then subject to the CIOT's 4-eyes clearance procedure.
- 8.2.3. The sub-committee Chair is responsible for giving first (2-eyes) review to their sub-committee's technical output, or to designate another person with the appropriate technical knowledge to undertake this 2-eyes review.
- 8.2.4. The submission will then be given a second (4-eyes) review by either the Chairman of the Technical Committee (or his designated appointee) or the Tax Policy Director, in accordance with the allocation at Appendix Three.
- 8.2.5. If a sub-committee Chair is the lead author of a submission, he / she cannot give 2-eyes clearance and another person with the appropriate technical knowledge should undertake the 2-eyes review.

8.3. Review process: Technical Committee submissions

- 8.3.1. Most first draft submissions are prepared by the Head of the Tax Technical Team, a Technical Officer or, by agreement, a Technical or sub-committee member(s). Where possible, draft submissions are then circulated for comment to the full Technical Committee or, if appropriate, to the relevant working group of specialists in the area of a particular consultation.
- 8.3.2. Again, all CIOT technical output is then subject to the CIOT's '4-eyes clearance' procedure.
- 8.3.3. For Technical Committee submissions, both the Chairman of the Technical Committee (or his designated appointee) AND the Tax Policy Director will review the submission. If the Chairman of the Technical Committee and / or the Tax Policy Director consider it appropriate to do so, the submission will also be reviewed by the Chief Executive and / or the President of the CIOT.

8.4. Joint submissions

- 8.4.1. On occasions it is appropriate to make a joint submission with another professional body.
- 8.4.2. Both the Chairman of the Technical Committee and the Tax Policy Director should first agree this approach, and may consult the Chief Executive and / or the President of the CIOT if they consider it appropriate to do so.
- 8.4.3. The submission will be required to go through the same review process as for Technical Committee submissions.
- 8.4.4. Joint submissions should remain consistent with the Technical Committee remit, the rules of engagement, and the CIOT's charitable objectives.

8.5. Writing to Ministers

- 8.5.1. Letters to Ministers should be reserved for major policy issues where we have reached an impasse with HMRC / HMT / devolved administrations and represents a significant issue, or where we have a body of concerns that we do not think is reaching the Minister.
- 8.5.2. The approach to adopt for writing to Ministers is the same as that above for joint submissions.

8.6. Other publications

- 8.6.1. Other publications should follow the theme set out above. Examples might include:
 - Technical articles, such as for Tax Adviser magazine or the CIOT website would normally follow the review process for sub-committee submissions, unless the article is essentially reporting a submission in which case normal editorial review would be sufficient.
 - Technical press releases should normally be signed off by the Chairman of the Technical Committee or the Tax Policy Director, as well as by anyone else quoted in the release.
 - For press comment, CIOT spokespeople (both staff and volunteers) have to keep to the CIOT 'line' on an issue. On anything new/controversial, the 'line' needs to be discussed and agreed with the Chairman of the Technical Committee and the Tax Policy Director, with involvement of the External Relations Team.

9. Ancillary matters

9.1. Continuing Professional Development (CPD)

9.1.1. Time spent on technical matters as part of sub-committee work represents CPD and will form a component part of a member's professional development.

Examples of qualifying technical work are:

- Attendance (including preparatory research) at Technical Committee and sub-committee meetings at CIOT or ATT.
- Attendance (including preparatory research) at meetings or workshops at HM Revenue & Customs (HMRC) and other government departments.
- Preparation of submissions to government consultations.
- Dealing with technical queries.

9.1.2. For more information on CPD obligations see [here](#).¹¹

9.2. Travel expenses

9.2.1. The Institute will reimburse Technical Committee and sub-committee members for all travel expenses incurred in connection with meetings attended at or on behalf of the CIOT, but not those relating to occasions of a purely social nature.

9.2.2. Technical Committee and sub-committee members are reminded that they are spending charitable funds and should always seek to minimise the expenses incurred. A CIOT expenses claim form (which can be found [here](#)¹²) should be used to facilitate reimbursement of such expenditure.

9.2.3. The following rules should be applied:

- Travel by public transport, which should be used where practicable to do so - the actual cost incurred.
- Travel by car - the mileage rate payable will be 45p per mile.
- Refreshments - the reasonable cost of meals and refreshments taken whilst travelling will be reimbursed.
- Overnight stays - the reasonable costs of hotel room, dinner, breakfast and incidental expenses will be reimbursed. Where possible, the expense should be agreed in advance with the Technical Team.

9.2.4. Claims should be in writing, using the form provided and supporting receipts should be obtained, where possible, and attached to this claim form.

¹¹ <http://www.tax.org.uk/members/membership-obligations/continuing-professional-development-regulations>

¹²

<https://www.tax.org.uk/sites/default/files/CIOT%20Expense%20form%20word%20version%20%28March%202018%29.docx>

Declarations of interest

These rules are based on the Council Regulations last amended on 15 July 2015 available at <http://www.tax.org.uk/about-us/ciot-governing-documents>.

1. Matters Affected

- 1.1. A “Declarable Matter” is any matter under consideration at a meeting of the Technical Committee of a sub-committee in which a member (“the Interested Member”) has a pecuniary or other interest which ought to be brought to the attention of the meeting.
- 1.2. A matter is not a Declarable Matter if the member’s interest is so remote or insignificant such that it could not influence the way the member speaks or votes on the matter.
- 1.3. A matter in which a spouse, partner or dependant of a member has a pecuniary or other interest which ought to be brought to the attention of the meeting shall be a Declarable Matter for that member if the spouse, partner or dependant is living together with the member and the member knows of the interest.

2. Declaration of Interest

- 2.1. An Interested Member must give written notice of his or her interest in a Declarable Matter in a form prescribed by the Technical Committee (a “Declaration Notice”). The Declaration Notice shall be given to the chairman of any meeting the business of which includes consideration of the Declarable Matter, before the Declarable Matter is considered by that meeting.
- 2.2. A Declaration Notice may specify that the Interested Member has a continuing interest in a Declarable Matter, in which case the Declaration Notice shall be treated as being given in relation to all meetings at which that Declarable Matter is considered.
- 2.3. The Secretary shall record all Declaration Notices (noting whether they concern a continuing interest) and retain them in a file reserved for that purpose. That file shall be available for inspection by any Member of the Institute on such reasonable terms of access as the Secretary may determine.
- 2.4. An Interested Member who obtains (other than through his position as member of a the Technical Committee or a sub-committee) information that is confidential to a third party, shall not be in breach of his or her duties to the Institute if he or she declares the conflict in accordance with Regulation **10.9** and then withholds such confidential information from the Institute.

3. Procedure at Meetings

- 3.1. An Interested Member may prepare or contribute to papers concerning the Declarable Matter circulated in advance or tabled at the meeting.
- 3.2. The chairman of the meeting shall immediately before the Declarable Matter is considered inform the meeting that the Interested Member has given a Declaration Notice (including any continuing notice under Council Regulation 10.10, and including occasions where the Interested Member is not present at the meeting but has contributed to the papers under consideration) in relation to that matter, and that fact shall be minuted. If the chairman omits so to inform the meeting then the Interested Member, if present, must immediately notify the chairman of that omission.
- 3.3. Unless the chairman rules otherwise, the Interested Member may be present during consideration of and speak concerning the Declarable Matter. Where the chairman so rules otherwise, any member (other than the Interested Member) present at the meeting may demand a simple majority vote (the result of which shall be binding) on whether the Interested Member is to be excluded from the meeting while the Declarable Matter is considered (and if so, for all that time or only while voting on it takes place).
- 3.4. The members of the Technical Committee or sub-committee may if they are satisfied that it is in the best interests of the Institute to do so, by simple majority vote passed in the absence of the Interested Member, authorise the Interested Member, notwithstanding any conflict of interest or duty which has arisen or may arise for the Interested Member, to:
 - (a) continue to participate in discussions leading to the holding of a vote; or
 - (b) disclose to a third party information confidential to the Institute; or
 - (c) take any other action not otherwise authorised which does not involve the receipt by the Interested Member or a person connected to him of any payment or material benefit from the Institute; or
 - (d) refrain from taking any step required to remove a conflict of interest or duty which has or may have arisen.
- 3.5. The Interested Member may not vote on the Declarable Matter.
- 3.6. If the chairman is the Interested Member then he shall vacate the chair while the Declarable Matter is considered, and the above procedure shall be followed by the acting chairman.

Chartered Institute of Taxation Technical Committee

‘Rules of engagement’ for consultation responses and interactions with HMRC

These guidelines are to be used by the CIOT Technical Committee and its Sub-Committees when responding to consultations and making submissions to HMRC, HMT and other government departments. They should also be considered when publishing other commentary, such as press releases, blogs etc.

Our charitable aims

The CIOT is an educational charity. Our primary purpose is to promote education in taxation¹³. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities¹⁴.

Our comments and recommendations on tax issues are made solely in order to achieve this aim; we are a non-party-political organisation.

Our stated objectives¹⁵ for the tax system include:

- A legislative process which translates policy intentions into statute accurately and effectively, without unintended consequences. (Guideline 1)
- Greater simplicity and clarity, so people can understand how much tax they should be paying and why. (Guideline 2)
- Greater certainty, so businesses and individuals can plan ahead with confidence. (Guideline 3)
- A fair balance between the powers of tax collectors and the rights of taxpayers (both represented and unrepresented). (Guideline 4)
- Responsive and competent tax administration, with a minimum of bureaucracy. (Guideline 5)

The guidelines

In pursuing our charitable aims, and our objectives for the tax system, the guidelines are as follows:

¹³ The CIOT Royal Charter sets out the objects of the Institute which are (1) to advance public education in and promote the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation; and (2) (i) to prevent crime and (ii) to promote the sound administration of the law for the public benefit.

¹⁴ See ‘What we do’, page 2 of the 2015 CIOT Annual Review.

¹⁵ See ‘What we do’, page 2 of the 2015 CIOT Annual Review.

1. Tax policy

The CIOT should not normally comment upon policy objectives chosen by a democratically elected government. As a non-party-political organisation we must remain neutral and objective in our relationship with HMRC, HMT and the government.

However, we may comment on the following specific elements of tax policy, where appropriate to do so:

- whether the tax policy is expected to meet its stated objective;
- if there are any likely unintended consequences, such as affecting a wider range of situations than intended, or likely to give rise to changes in taxpayer behaviour;
- unless it is clear from the policy objective that a measure is targeted at a particular group of taxpayers, the CIOT should comment on whether the measure disproportionately affects one category of taxpayer as compared to others;

The CIOT can and should participate in Parliamentary Committee enquiries and consultation exercises etc undertaken by political parties (whether in government or not) where we can provide informed comment¹⁶.

2. Simplicity and clarity

The CIOT should consider commenting on how simple, understandable and clear the proposals are in their objectives and implementation, for the people those measures affect, and whether professional advice might reasonably be required in order to comply. If a measure appears unnecessarily complex, we should consider highlighting it to the Office of Tax Simplification to see whether they wish to take steps themselves.

3. Certainty

The CIOT should consider commenting on whether the proposals create uncertainty for businesses and taxpayers, or are likely to introduce instability where it didn't previously exist. In accordance with our obligations under PCRT¹⁷, we should comment on whether the measure may give rise to unintended consequences, such as opportunities for avoidance.

4. Fair balance

We should consider commenting on how the measure balances the rights of taxpayers with the powers and procedures of HMRC to enforce taxes. We should be mindful of the impact on unrepresented taxpayers, and consider referring to/ involving LITRG if the unrepresented/ low income taxpayer is likely to be unduly affected¹⁸.

¹⁶ Where we do participate in these other exercises we will do so on a similar basis, ie following the principles outlined in this document.

¹⁷ Section 11, Other interactions with HMRC, Professional Conduct in Relation to Taxation effective from 1 May 2015.

¹⁸ LITRG may undertake its own submissions on a particular issue, but the important factor is that there is a voice for the unrepresented.

5. Bureaucracy

We should consider commenting on the administrative burdens or compliance costs that the measure is likely to place on taxpayers, agents and HMRC, particularly if this burden appears disproportionate to the policy intention, and/ or we have concerns over the ability to comply with the requirements imposed by the measure.

Other factors

In accordance with our primary purpose, all submissions should introduce, in the appropriate level of detail, an overview of the area covered by the submission, and what the proposals are intended to achieve. We are not seeking to transform the general public into tax specialists. However, a simple overview of the issue, put into context, will help readers gain a broader understanding of the issue, and will help inform debate¹⁹.

CIOT submissions should be based on the technical experience of our Technical Officers and Sub-Committee members. Where matters are outside the scope of our technical expertise (such as the commercial or economic consequences of the measure) we should avoid speculation, but rather invite research into what such consequences might be. Similarly, we should avoid submissions in ‘niche’ areas, especially which are based on the opinions of individual volunteers, unless we are comfortable that the comments made would be representative of what experienced practitioners might be expected to say.

Template

A template Technical submission reflecting these considerations is attached.²⁰

Review

The Technical Committee will review these rules of engagement annually and seek Officers’ Group approval of planned material changes.

Conclusion

Achieving our objectives for the tax system can be difficult, and often one outcome may need to be balanced against another. For example, measures to combat tax avoidance might

¹⁹ An example of such an introduction (in the context of the VAT: Fulfilment House Due Diligence Scheme) might be: “UK VAT is normally due on sales of goods in the UK. Non-EU businesses who supply goods to consumers in the UK should normally register for UK VAT and charge UK VAT on these sales. Internet trading on online marketplaces makes it easy for overseas businesses to sell into the UK, but difficult for HMRC to ensure that UK VAT is being properly declared, and HMRC estimates that this represents £1-1.5bn of the UK VAT gap. It also puts compliant UK (and EU) businesses at a competitive disadvantage. Many of these non-EU sellers make use of UK-based fulfilment house businesses to store, pack and/or deliver their online orders, and these proposals require the fulfilment houses to register for the scheme and maintain accurate records. They will also have to evidence the due diligence they have undertaken to ensure that their overseas client is a bona fide supplier ie one that is VAT registered in the UK, or legitimately non-registered here (for example, because they make no supplies to UK customers).”

²⁰ As the Rules of engagement are a separate document and are included in the sub-committee guidelines for reference, and as the submission template will be updated from time to time, it is not attached here.

necessarily be complex. However, we should always remain professional and objective²¹, be mindful of our charitable objectives, and remain non-political.

In cases of uncertainty, the CIOT Tax Policy Director and Chair of Technical Committee should be consulted *prior to preparing the submission*.

²¹ In compliance with the five fundamental principles of PCRT; integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

4-eyes reviewers, per sub-committee

Employment Taxes (inc Pensions Working Group)	Glyn Fullelove
CGT & II	John Cullinane
OMB	John Cullinane
MOT (inc Dispute Resolution Liaison Group and Digitalisation and Agent Strategy Working Group)	John Cullinane
Succession Taxes	John Barnett AND John Cullinane
International Tax	Glyn Fullelove
Property Taxes	Glyn Fullelove
Corporate Tax	Glyn Fullelove
Indirect Taxes (inc Environmental Taxes Working Group)	Daniel Lyons AND John Cullinane
EU & HR	Glyn Fullelove
Scottish Taxes Committee / Welsh Taxes Committee	John Cullinane
LITRG	John Cullinane

Where the allocated 4-eyes reviewer (Glyn or John) has been actively involved in the preparation of the submission, the 4-eyes review should be undertaken by the other 4-eyes reviewer. For example, if Glyn has been actively involved in an International Tax submission, then John should 4-eyes that submission.