



Chartered
Institute of
Taxation

Professional Rules and Practice Guidelines – Reporting requirements update

Currently there are a number of circumstances where a member or a student must notify the Head of Professional Standards in writing within **2 months of the events** as set out in 2.14 – 2.16 of Professional Rules and Practice Guidelines.

From 1 January 2021 you will also need to report any of the following events which occur AFTER 1 January 2021

If you are convicted of a summary only road traffic offence:

- **Summary only road traffic offences**
 - a) Careless Driving (driving without due care and attention)
 - b) Driving Whilst Disqualified
 - c) Excess Alcohol
 - d) Failure to stop/report accident
 - e) Failure to provide a specimen for analysis
 - f) No insurance
 - g) Speeding *
 - h) Unfit through drink or drugs

*Note that you will not need to report a speeding offence if you go on a driving awareness course or accept a fixed penalty for speeding.

- **If you have accepted a caution for a criminal offence**

For further details please refer to the article in the November 2020 edition of Tax Adviser which is available [here](#).