

## Professional Standards Guidance on Websites

Members are reminded of the rules set out in Professional Rules and Practice Guidelines (PRPG) and Professional Conduct in Relation to Taxation (PCRT) which apply to all of the work undertaken by members. The fundamental principles and tax planning standards apply not only in relation to work undertaken on a day to day basis but also when members are holding themselves out to the public as Chartered Tax Advisers and Taxation Technicians through their websites and promotional literature. In particular Professional Rules and Practice Guidelines state that

”Advertisements and promotional material or activity prepared or produced by members or firms should not (either in content or presentation):

- a) reflect adversely on the CIOT/ATT, the member or firm, other members or the tax profession;
- b) discredit the services offered by others, for example, by claiming superiority for the member or firm;
- c) be misleading, either directly or by implication;
- d) fail to comply with any regulatory or legislative requirements, such as the standards and requirements of the Advertising Standards Authority’s code, notably as to legality, decency, clarity, honesty and truthfulness;
- e) breach client confidentiality; or
- f) amount to harassment”

This guidance sets out points for members to consider to ensure the requirements set out in PRPG and PCRT are met but also to act as a checklist of practical points to think about when reviewing current websites. These are set out in the following list of Dos and Don’ts which should be considered as hints and tips rather than a prescriptive list of requirements.

### Do...

- Think about the overall impression the website gives about your firm and the impact on both your reputation and that of the tax profession.
- Remember that stakeholders with different interests may look at your website. Different clients and potential clients will have a differing perspectives when they look at your website. Does your website also give an appropriate impression to potential employees, business contacts, HMRC, landlords, lenders and others? We know that HMRC look at websites. So far the cases we are aware of relate to misleading advertising in relation to tax avoidance schemes which have been referred by HMRC to the Advertising Standards Authority. For further information refer to HMRC’s [Spotlight 40](#)<sup>1</sup> and [Spotlight 42](#)<sup>2</sup>.
- Make clear your tax expertise, your relevant professional qualifications and your professional experience. This gives the potential client some assurance about your technical knowledge and your professional standards obligations.

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<sup>1</sup> <https://www.gov.uk/guidance/income-trust-schemes-misleading-advertising-spotlight-40>

<sup>2</sup> <https://www.gov.uk/guidance/contractor-loan-schemes-misleading-advertising-spotlight-42>

- Make sure contact details are up to date and easily accessible.
- Consider whether to have a fairly formal website with only business information or whether to opt for a slightly more informal approach and, for example, include information about the team's interests outside work.
- Consider carefully the implications of including technical information. If you include technical information, for example on tax rates/allowances and planning points ensure these are kept up to date. If you are unlikely to have time to keep the website updated regularly, reconsider whether it is advisable to have technical content on there.
- Consider the legal exposure that comes with the inclusion of technical content. Disclaimers on websites and promotional material cannot be guaranteed to be effective.
- Ensure that what you say about tax planning complies with the Standards for tax planning set out in [2017 PCRT](#)<sup>3</sup> and could not be misunderstood as contrary to those standards. In particular the standard that tax planning must be specific to the particular client's facts and circumstances and that clients must be alerted to the wider risks and the implications of any courses of action may be relevant - it should be clear that options highlighted on the website are subject to further exploration with the client.
- Get someone to proof read your site. Spelling and grammatical errors may raise concerns about the accuracy of your work. Ensure typefaces and general style are consistent: mixtures of either can make a website appear unprofessional.
- Use the correct phrases to describe the firm :
  - Chartered Tax Advisers – the firm can only be described as this where:
    - all of the principals are CTAs; or
    - the firm has successfully applied to the CIOT for permission to use the description and paid the relevant fee<sup>4</sup>.
  - ATT Members – the firm can include in their description the fact that they are members of the ATT or refer to themselves as Taxation Technicians. [ATT Member in Practice was a designation which ATT members could use historically but this ceased some time ago so should no longer be used.]

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<sup>3</sup> <https://www.tax.org.uk/professional-standards/professional-rules/professional-conduct-relation-taxation> & <https://www.att.org.uk/members/professional-standards-ethics/professional-conduct-relation-taxation>

<sup>4</sup> <http://www.tax.org.uk/members/setting-your-tax-practice/use-institutes-badge>

- 'Supervised by the [CIOT/ATT] for the purposes of Anti-Money Laundering legislation' is also permitted where the firm is registered with the CIOT or ATT for AML supervision.

As mentioned above, it is always, of course, appropriate to state the qualifications of the principals and key staff.

### **Don't**

- Include articles, information or personal opinions which members of the public may find inappropriate or unprofessional.
- Include details of staff who no longer work for you
- Exaggerate expertise in particular tax specialisms or international tax knowledge;
- Use language which could be misunderstood as exaggerating or misleading members of the public eg on tax savings which can be achieved.

If you have any queries on professional standards issues on websites please get in touch by sending an e mail to [standards@ciot.org.uk](mailto:standards@ciot.org.uk) or [info@att.org.uk](mailto:info@att.org.uk).