



Chartered
Institute of
Taxation.

A stylized tree graphic with a grey trunk and branches. Several colorful, 3D-style square blocks are attached to the branches, each containing a white silhouette of a person. The colors of the blocks include yellow, green, blue, and purple.

Appointment of up to four CIOT Council members (trustees)

Briefing pack for applicants
Closing Date 1 May 2026

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Executive Summary

Role

Member of Council of the Chartered Institute of Taxation (CIOT)

Eligibility

You must be a CTA or CTA (Fellow) and committed to supporting the Institute's charitable purpose of advancing public education in taxation.

What the role involves

You are a charity trustee and provide strategic oversight of the Institute's work. Key responsibilities include:

- Setting the Institute's strategic direction
- Supporting effective governance and regulatory compliance
- Contributing to constructive and evidence-based decision-making

Who we are looking for

Individuals who can:

- Think strategically and take a holistic view
- Work collaboratively and exercise sound judgement
- Offer constructive challenge in a board setting
- Commit the necessary time and energy to the role

Skills and experience we particularly welcome

We particularly encourage you to apply if you have strengths in one or more of the following areas:

- Academia, higher education, educational assessment or qualification standards
- Audit & Risk
- Education (design, delivery, evaluation of learning)
- Human resources (employment law, HR strategy, workforce planning)

We also welcome sector experience, broad personal and professional experience and leadership qualities that broaden Council's collective insight.

Benefits of serving on Council

Serving on Council provides you with:

- Strategic leadership experience
- Exposure to high-level policy, regulation and public interest issues
- Professional development in governance, risk and oversight
- Opportunities to influence the future of the Institute and the wider profession
- Valuable professional and social networks across the tax and policy community

Time commitment

Approximately 80–100 hours per year.

Term length

A standard three-year term, with the possibility of re-election at the Annual General Meeting (AGM). Council members normally serve up to nine years (three consecutive terms of three years), with some flexibility in exceptional circumstances.

Key dates

Applications close: 1 May 2026 | Interviews (online): 1 to 3 June 2026 | Council approval: 2 July 2026

How to apply

Submit your cover letter, CV, eligibility declaration and optional Equal Opportunities form to stempany@ciot.org.uk, with 'Council member application' in the subject line.

For an informal discussion, please contact Rosalind Baxter, Director of Governance, at rbaxter@ciot.org.uk.

Introduction by the President of the Chartered Institute of Taxation

On behalf of Council, I would like to introduce you to our Briefing Pack for Applicants.

The Chartered Institute of Taxation is a charity registered in England and Wales. It was founded in 1930 and we now have over 20,000 members. Our charitable objects are to promote education in taxation and to uphold high professional standards across the tax profession. We work closely with our members and also with the government, Parliament, policy makers and other stakeholders to improve tax policy, law and administration in the UK.

As a Council member, you will help set the Institute's strategic direction and provide oversight of our work. You will be responsible for setting the organisation's strategic direction, overseeing the Institute's work and ensuring its financial security. You will contribute to a positive and effective board culture and help maintain the Institute's strong reputation.

We are recruiting new Council members at a natural point of refresh, as several colleagues have recently come to the end of their terms and our recent skills audit has highlighted areas where additional expertise would strengthen Council's collective insight. This search for additional Council members also comes as the Institute prepares for significant changes to its CTA qualification, with an updated, staged structure and enhanced skills assessment being introduced from 2027-28 to meet the needs of the next generation of tax professionals. We are therefore looking for applicants who can help us uphold our high educational standards, support wider public understanding of tax, deepen engagement with our diverse membership and contribute to long-term succession planning, including in taking up potential future Officer roles (such as Vice President, Deputy President and President).

We are looking for potential Council members who are:

- passionate about tax and its impact on the public and society
- able to bring insight from any sector
- able to think strategically
- able to communicate effectively and build relationships, and
- willing to commit time and energy to the role.

Council aims to bring together a broad mix of experience and perspectives, recognising that professional background, varied career trajectories and areas of expertise all contribute to effective governance. If you think you have the skills and experience we are looking for and can commit to the time required, I encourage you to apply.



Nichola Ross Martin

PRESIDENT

Role of Council

The Institute is governed by its Charter and Byelaws.

Council ensures the Institute delivers its charitable purpose of advancing public education in taxation and upholding high professional standards within the tax profession. In doing so, Council provides strategic oversight of the Institute's activities and ensures that its work supports the public benefit.

To do this, the role of Council is to:

- Oversee the Institute's role in setting standards for education, training and professional competence, including examinations and the award of membership.
- Promote informed debate on taxation by supporting research, sharing expertise and contributing to public understanding.
- Contribute to the improvement of tax administration and policy by offering evidence-based recommendations and expert commentary.
- Set and uphold professional and ethical standards and ensure that the Institute's regulatory and disciplinary arrangements are effective and robust.
- Support the publication of materials that advance technical knowledge and public education in taxation.
- Oversee the Institute's programme of professional events, lectures and conferences.
- Ensure access to high-quality learning resources for members and students.
- Oversee the Institute's stewardship of its assets, resources and partnerships in line with its charitable objects.

Role of a Council member

The role is to work as part of a team with other Council members to ensure that the Institute fulfils its charitable objects: to advance public education in, and promote the study of, the administration and practice of taxation, together with promoting and maintaining the highest professional standards among the membership.

Council members need to be able to take a broad perspective, looking beyond their own specialist area, to build good working relationships with other Council members and with the senior management team, to support effective and appropriate oversight of the Institute's work.

Council members are charity trustees and have six main duties:

1. Ensure the charity is carrying out its purposes for the public benefit
2. Act in the charity's best interests
3. Manage the charity's resources responsibly
4. Comply with the charity's governing documents and the law
5. Ensure the charity is accountable
6. Act with reasonable care and skill

Council members fulfil their trustee duties through their role on Council. More detail is available in the [Charity Commission's guidance for trustees](#).

The Institute has adopted and is committed to the principles of the [Charity Governance Code](#), which sets the benchmark for good governance across the charity sector. Council members are expected to uphold these principles in their work, including effective leadership, integrity, strategic oversight, accountability and continuous improvement in governance practice. These expectations complement the legal duties of trustees and support Council in maintaining high standards of decision-making and ensuring that the Institute continues to deliver public benefit.

In summary, Council members are expected to:

- **Act with integrity**, upholding the highest standards of honesty, ethics and professionalism.
- **Exercise independent judgement**, forming views based on evidence and the best interests of the Institute as a whole.
- **Show respect and courtesy**, valuing different perspectives and contributing constructively to discussion and decision-making.
- **Maintain confidentiality**, handling sensitive information appropriately and supporting trust within the board.
- **Use sound judgement and care**, taking a proportionate, well-reasoned approach to risks and opportunities.
- **Support collective accountability**, recognising that decisions are made jointly and speaking with one voice once decisions are reached.
- **Manage conflicts of interest responsibly**, declaring and handling them in line with the Institute's policies.
- **Commit to learning and development**, including induction, annual trustee responsibilities training and ongoing reflection on good governance practice.

Ineligibility criteria

Under charity law, certain circumstances automatically disqualify an individual from acting as a charity trustee. Applicants will be asked to submit a formal eligibility declaration as part of their application, which sets out the full legal requirements in detail.

You cannot be appointed as a Council member if you are currently affected by any of the automatic disqualification grounds, including:

- Certain bankruptcy or insolvency-related restrictions, such as being an undischarged bankrupt, subject to a Debt Relief Order, or equivalent insolvency arrangements
- Disqualification from acting as a company director
- An unspent conviction for a legally disqualifying offence, including offences involving dishonesty or deception, terrorism, money laundering, bribery or misconduct in public office
- Removal from a trustee or senior management role by the Charity Commission, the High Court, or the Scottish Charity Regulator
- Being subject to notification requirements under the Sex Offenders Register, or
- Being a designated person under UK antiterrorist asset-freezing legislation.

These points summarise the main categories of automatic disqualification. The mandatory eligibility declaration you must submit with your application contains the complete list of disqualification reasons and must be completed truthfully.

Person specification

The CIOT is inviting applications from CTAs or CTA (Fellows) who are enthusiastic about contributing to the Institute's charitable purposes and who can bring constructive insight to the work of Council.

As a Council member, you should be able to look beyond your own specialist area and take a broad, Institute-wide and public-benefit perspective. Effective interpersonal skills are essential, particularly the ability to engage constructively with other Council members and the senior management team. You should be comfortable contributing to constructive discussions and staying focused on the Institute's charitable purpose and long-term direction.

We value diversity and the range of perspectives it brings to Council's discussions and decisions.

We encourage applications from applicants with a range of professional backgrounds and varied life experiences, perspectives and skills who can contribute to a wider range of insights, challenges and decision-making on Council.

If you have knowledge or experience in any of the following areas, you are strongly encouraged to highlight this experience in your application:

- **Academia, higher education, educational assessment or qualification standards**, including academic research, teaching, quality assurance, institutional governance, or the design and regulation of assessment, examinations, competency frameworks or qualification standards
- **Audit and Risk Committee Experience**, including oversight of assurance processes, risk management frameworks and internal controls
- **Education**, encompassing the design, delivery, measurement and evaluation of educational products, training programmes and professional development
- **Human resources**, including employment law, HR strategy, employee relations, organisational development and workforce planning.

In addition to professional expertise, you must be able to work collaboratively and bring sound judgement to collective decision-making. You are encouraged to recognise the value of your own experience and perspective and the contribution this can make to the good governance of the Institute.

We welcome applicants with a range of professional and career backgrounds who can demonstrate sound judgement, useful insight and a strong commitment to the Institute's purpose. Previous senior-level experience is an advantage, but not necessarily essential.

Essential and desirable criteria

Essential criteria

Applicants should be able to demonstrate in their application:

1. Strategic contribution

- a. Ability to think strategically, take a holistic view and focus on long-term public benefit.
- b. Evidence of sound judgement and decision-making in complex or sensitive situations.

2. Commitment to charity trustee responsibilities

- a. Understanding of (or clear ability to learn quickly) the duties of a charity trustee: acting in the public interest, oversight, stewardship, accountability and compliance.
- b. Willingness to sign and uphold the Code of Conduct for Council members.

3. Collaborative, constructive board behaviours

- a. Ability to work respectfully and effectively with others, including contributing to collective decisions and valuing diverse perspectives.
- b. Strong communication skills, including the ability to challenge constructively.

4. Alignment with the Institute's purpose

- a. Commitment to advancing public education in taxation and supporting high professional standards.
- b. Motivation that aligns with the Institute's charitable purpose rather than solely personal or organisational interests.

5. Time commitment

- a. Capacity to meet the time requirements of the role (approximately 80–100 hours per year), including preparation, meetings, induction and annual training.

NOTE: These are the minimum requirements an applicant must demonstrate to be shortlisted.

Desirable criteria

Council is keen to broaden its collective experience and skills in the following areas:

1. Academia, higher education, educational assessment or qualification standards
2. Audit and risk
3. Education, or
4. Human resources (employment law, workforce planning, organisational development).

NOTE: These are additional skills/experiences that would strengthen an application but are not mandatory.

Benefits of serving on Council

Serving on Council offers you opportunities for both professional and personal development. If you work in a larger firm, you may wish to explore whether your organisation can offer support for recognised voluntary roles.

Although the role is voluntary, non-contractual and unremunerated, reasonable expenses will be reimbursed and you will benefit from:

- **Strategic leadership experience**, contributing to the governance of a long-established professional body and registered charity.
- **Exposure to high-level policy and regulatory issues**, including engagement with government, Parliamentarians and wider policy stakeholders.
- **Professional development in charity governance**, including decision-making, oversight, risk management and strategic planning.
- **Gaining a broader perspective across the tax profession** through working with Council members from a range of professional experiences and backgrounds.
- **Enhanced skills in board-level communication**, influencing and constructive challenge, developed through working collectively with fellow Council members and senior staff.
- **The opportunity to contribute to the public good**, through supporting high standards in taxation practice and advancing public education in tax.
- **A meaningful role in shaping the future direction of the Institute**, its priorities and its long-term impact.

Time commitment

Council meets on average five times per year, during the working day: two in person and three virtually. Four of them last approximately three hours and one lasts around half of that. There is also an annual in-person half-day strategy meeting. Council members are expected to have prepared for each meeting by reading the pack of papers which are circulated in advance; preparation time varies, but it is typically four to six hours per meeting for Council meetings and two to three hours for the strategy meeting.

Council members often serve on one of Council's standing committees, although there is no requirement to do so. Committee work adds to the overall time commitment and the extent of involvement varies depending on a member's availability and responsibilities. Those who go on to serve as Officers should expect a substantially higher time commitment.

Council members are invited to attend the AGM or occasional member, branch or stakeholder events during the year; attendance at these is not mandatory, but it may contribute modestly to the overall estimated time commitment.

As a general guide, the time commitment of Council members is usually around 6 to 8 hours per month, or 80 to 100 hours a year. This includes attending Council and committee meetings and undertaking the associated preparation and follow-up.

In addition, Council members are expected to participate in annual training (one hour) on trustee responsibilities and new Council members must complete an induction programme (no more than three hours).

Term length

Council members are elected for a three-year term, beginning and ending at the Institute's Annual General Meeting (AGM). At the end of each three years, members may stand for re-election.

A Council member may serve up to a normal maximum of nine years in total (three consecutive three-year terms). This approach supports continuity while ensuring regular refreshment of Council membership. In exceptional circumstances, and where it is in the best interests of the Institute, Council may agree to extend a member's service beyond the normal limit.

Elections take place at the AGM, where members of the Institute vote on candidates standing for Council. Co-opted Council members also retire at the next AGM following co-option and it is usual to offer themselves for election at that time. This structure ensures that all Council members are accountable to the membership, whilst also allowing for flexibility where organisational needs require continuity.

Remuneration and expenses

The role is unremunerated, but essential expenses, including travel, accommodation and subsistence, are payable in accordance with the Institute's expense arrangements, as set out in the organisation's [Expenses Policy](#).

How the selection process works

We are committed to running a fair and transparent process for appointing new Council members. The Institute's process is designed to support Council's aim of bringing together a diverse mix of skills, experience and perspectives that reflect, as a charity and membership body, the public and the profession we serve. The selection process is overseen by the Nominations Committee, with the final decision on nominations made by Council as a whole. The process has several stages, outlined below.

1. Shortlisting based on the published criteria

After the application deadline, all applications are redacted to remove personal and identifying information (including names, ages, gender references, employer names and educational institution names). Applications are assessed solely against the skills, experience and attributes set out in the role description and person specification. Appointments are made on merit following a fair, transparent and open process, with decisions based only on the published selection criteria. Each member of the Nominations Committee independently reviews the redacted applications against an agreed-upon scoring matrix before meeting to decide which applicants will be invited to interview.

2. Interviews with an interview panel

Shortlisted applicants are invited to an interview with an interview panel appointed by the Nominations Committee. The panel includes at least one Council member and one non-Council member, with the Committee Chair normally leading the process. Interviews are structured around the essential and desirable criteria; all applicants are asked the same core set of open questions to ensure fairness and consistency, with follow-up questions based on their experience. After interviewing all applicants, the panel considers each individual's strengths and areas for development and agrees which applicants to recommend for nomination.

3. Recommendation to the Nominations Committee

The interview panel presents its recommendations to the full Nominations Committee, supported by a rationale for each recommended applicant. The Committee carefully considers the recommendations, taking into account Council's strategic needs. It then agrees on which applicants should be formally nominated.

4. Approval by Council

The Nominations Committee's recommended candidates are submitted to Council for approval. Council considers each nominee individually. A short biography is provided for each candidate, but no information about candidates not recommended for appointment is shared to protect confidentiality.

5. Post approval checks, conflicts of interest and induction

Once approved, candidates undergo due diligence checks (including identity and criminal record checks) before being formally confirmed as Council members. As part of this process, applicants are asked to declare any actual, potential or perceived conflicts of interest. The appointment will be subject to the completion of these eligibility and due diligence checks.

How to apply

You are invited to apply by submitting:

1. a cover letter that sets out how you meet the criteria of the role and person specification
2. your CV
3. the mandatory declaration form confirming that you are not disqualified from applying due to disqualifications in charity law and our governing documents, and
4. an optional completed Equal Opportunities Monitoring Form.

To help the Nominations Committee assess your application fairly and consistently, please use your cover letter to:

- explain your motivation for joining Council
- demonstrate your understanding of the role and responsibilities
- address the essential and desirable criteria using clear examples to illustrate your knowledge and experience, and
- Confirm that you understand the time commitment and, where relevant, that you have your employer's support to undertake this role.

Please set this out using clear headings and distinct sections, as this will ensure the Committee can understand your strengths, experience and potential contribution to Council.

Applications must be submitted by email to Sarah Tempany at stempany@ciot.org.uk by 1 May 2026, with 'Council member application' in the email's subject line.

We expect to interview shortlisted applicants online between 1 and 3 June 2026.

The Institute Secretary and Director of Governance, Rosalind Baxter, would be happy to discuss the role informally with prospective applicants. Please email Rosalind Baxter at rbaxter@ciot.org.uk to arrange a conversation.

Equal opportunities and monitoring form

The CIOT is committed to ensuring that its processes are accessible and inclusive. Applicants who require reasonable adjustments at any stage of the process are invited to inform the Institute so that appropriate support can be provided. Any adjustments requested will be considered confidentially and will not affect how an application is assessed.

In accordance with its policy on equal opportunities, we are committed to ensuring the CIOT will provide equal opportunities to any applicant and will not discriminate either directly or indirectly because of race, sex, sexual orientation, gender reassignment, religion or belief, marital or civil partnership status, age, disability, or pregnancy and maternity.

To assess the effectiveness of this policy, the CIOT has set up a system to monitor all applications. Applicants are invited to complete the questions on the Equal Opportunities Monitoring Form voluntarily. Submission of this form is optional and not sending it with your application will not preclude you from the shortlisting process.