



Chartered  
Institute of  
Taxation.

# *Appointment of Lay Representative*

Role Information Pack  
May 2022

# Contents

Welcome	3
The organisation (CIOT)	4
The role of the Council	5
Principal activities	6
Role description	7
Terms and conditions	98
Recruitment Process	10
Equal Opportunities Policy	10

This document provides candidates with information on the appointment of the Lay Representative for the Chartered Institute of Taxation. For further information about the Chartered Institute of Taxation, please visit [www.tax.org.uk](http://www.tax.org.uk). The Annual Report and Financial Statements 2021 of the Institute is available [here](#).

# Welcome

Thank you for showing interest in the role of Lay Council Representative at the CIOT. As an educational charity and the leading professional body in the UK for advisers dealing with all aspects of taxation, if successful, you will be joining a dedicated team who ensure that we continue to meet our primary purpose of promoting education in taxation. Our key aim is to achieve a more efficient and less complex tax system for all and you will see from our annual reports that we do this through a wide range of activities.

Like many other organisations, the past two years have seen an acceleration in our services being offered through more digital and flexible means. We have adapted and performed well and are keen to harness opportunities to continue to grow the CIOT and CTA brand in the UK and through our global partnerships. We would like you to bring your ideas and experience to the role to help us innovate and meet the needs of all our key stakeholders.

I hope you will consider applying for this role.

Helen Whiteman

CEO



# The organisation (CIOT)

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. We are an educational charity, promoting education and study of the administration and practice of taxation. 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 authorities. Our work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

The CIOT's 19,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification. Chartered Tax Advisers operate in a complex business and financial environment and a core purpose of the tax system is to fund public services and to ensure the good health of our economy and society. Tax advisers therefore have a responsibility to serve their clients' interests whilst upholding the profession's reputation and the need to take account of the wider public interest.

The CIOT is a charity registered with the Charity Commission (No. 1037771).

## **We value lay representation**

The CIOT has had lay representatives on its Council for a number of years and values this role because it is a charity with the primary purpose to promote education in taxation to achieve a more efficient and less complex tax system for all. We benefit from the input and views of those from outside the tax profession.

## **Status**

The Lay Representative is a non-voting position on Council, acting as a 'critical friend', you will contribute to the development, implementation and monitoring of the Institute's strategy. The Lay Representative is not a charity trustee under charity law or a Council Member under the Institute's Governing Documents.



# Role of the Council

The governing documents of the Institute are its Charter and Byelaws. Under these, the Institute is established to advance public education in and the promotion of the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation. To do this, it has the powers to:

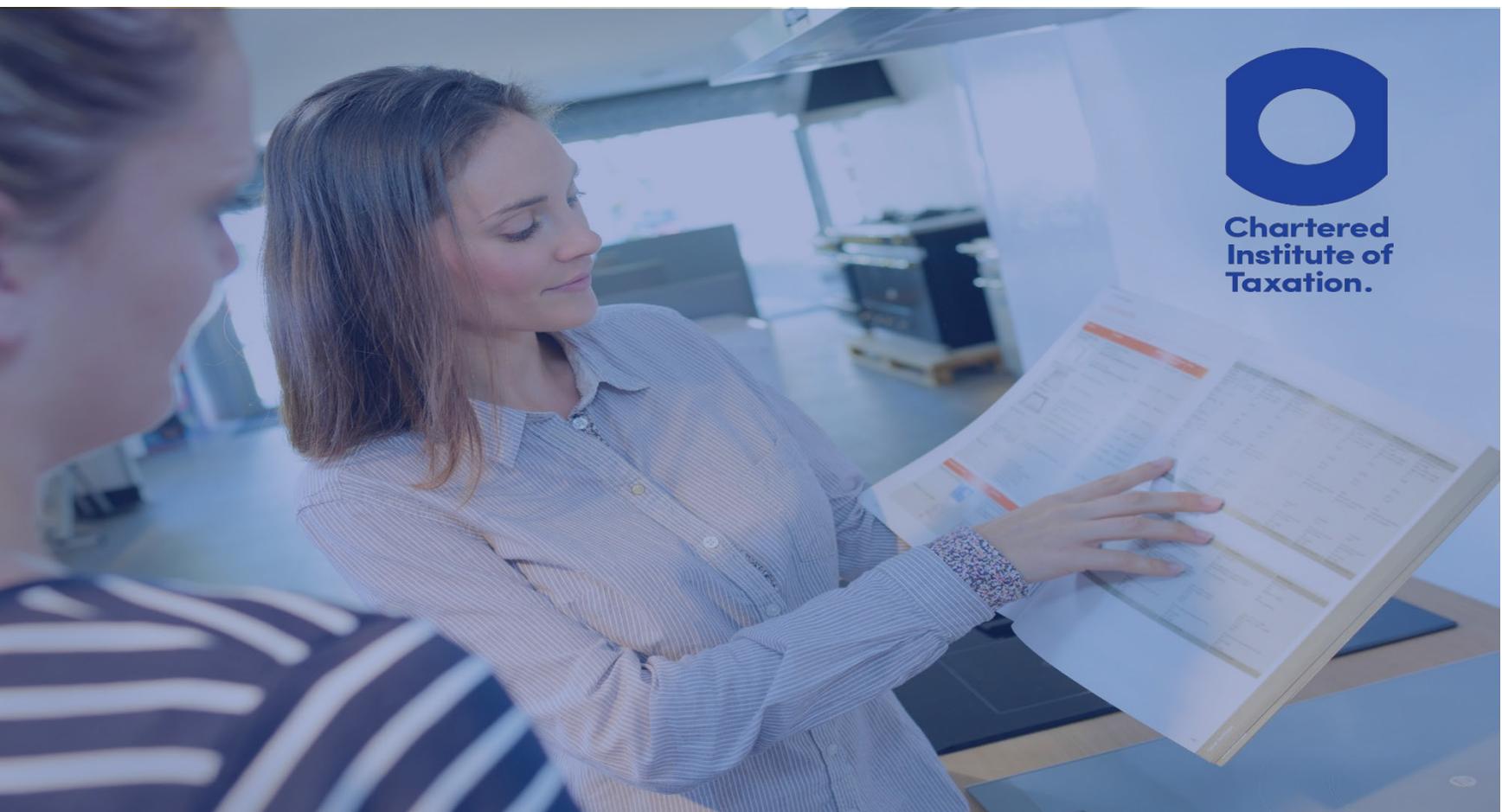
- Promote and lay down standards of education, training and experience appropriate for practitioners in taxation, institute and establish scholarships, grants, awards and prizes, hold examinations and tests of knowledge and experience; award certificates and diplomas to those who pass such examinations and tests; and, in the circumstances provided by the Byelaws, authorise such persons to use such words or letters after their names to indicate membership of the Institute.
- Facilitate the acquisition and dissemination of information and views on taxation and the creation of a well-informed public opinion on the subject.
- Make recommendations for the improvement or simplification of the law and practice of taxation, and draw attention to anomalies in, and comment on proposed changes to, the law of taxation.
- Formulate and promote high standards of professional conduct and competence for all those engaged in the administration and practice of taxation, frame and establish rules for observance in all matters pertaining to professional practice therein, develop the technique of taxation and discipline members either under the Institute's internal regulatory provisions or by referring complaints under joint disciplinary arrangements entered into with other bodies, contribute to the costs of such joint arrangements and pay and indemnify the members of any boards or committees set up for the purpose of such arrangements.
- Print and publish any newspapers, periodicals, journals, books, examination papers, circulars or leaflets that the Institute may think desirable for the promotion of its objects.
- Hold conferences, meetings, lectures, seminars and discussions and promote the reading of learned papers.
- Establish and maintain a library and collections of literature and other material and provide and improve facilities for persons wishing to study.
- Accept and (in its discretion) to disclaim any gift of property, whether subject to any special trust or not, for any one or more of the objects of the Institute.
- Take special steps by personal or written appeals, public meetings or otherwise as may from time be deemed expedient for the purpose of acquiring contributions to the funds of the Institute in the shape of donations, annual subscriptions or otherwise.
- Establish, support and give funds and financial or any other aid in the establishment and support of any other charitable association having objects altogether or in part similar to those of the Institute, provided that any such association shall be precluded by its constitution from distributing its income or property amongst its members to an extent at least as great as is imposed upon the Institute by its Charter as added to, amended or revoked.

# Principal activities

The Institute's principal activities are as follows:

1. Hold public examinations throughout the UK twice a year for registered students of the Chartered Institute of Taxation, hold twice a year, examinations for a diploma in international tax, for international tax practitioners for students around the world.
2. Run, through its branches, technical meetings and discussion groups for members, students and the public;
3. Run residential conferences and one-day courses for members, students and the public;
4. Maintain the following websites for the public, members and students:  
[www.tax.org.uk](http://www.tax.org.uk) (the public, members and students of The Chartered Institute of Taxation)  
[www.litr.org.uk](http://www.litr.org.uk) (members of the public who are senior citizens and all those on low incomes)
5. Publish and sell the monthly journal Taxation Adviser, annotated copies of Finance Acts and other tax Acts;
6. Develop material and an employers' network for young people to find out more about careers in taxation both with professional firms and the public sector;
7. Make recommendations for tax reforms for members of the public on low incomes;
8. Make recommendations to improve or simplify tax law and practice;
9. Seek sponsorship and funding for specific tax projects;
10. Support other charities with common, parallel or related objects;
11. Maintain standards of professional conduct for tax advisers; and
12. Encourage the preparation of dissertations on taxation topics.

The Institute's financial year-end is 31 December and the accounts are filed annually with the Charity Commission.



# Role description

## General responsibilities

The Council has a collective responsibility, which the Lay Representative will be expected to help inform and contribute to, as follows:

- ensure that Council exercises control over the strategic direction of the Institute and that the performance against its strategic objectives is properly assessed on a regular basis
- contribute to the wider debate and make their perspective available to Council
- ensure that the Institute conducts its affairs in accordance with its status as a charity and its charitable objectives
- ensure that the Institute maintains its long-term financial sustainability, safeguards its assets, and operates proper mechanisms to ensure effective internal control, risk management, academic quality and value for money
- act fairly and impartially at all times, in the interests of the Institute as a whole, using independent judgement and maintaining confidentiality
- observe the seven principles of public life (the Nolan Principles) embracing selflessness, integrity, objectivity, accountability, openness, honesty and leadership

## Specific responsibilities

The role of Lay Representative has the following specific responsibilities:

- present a mid-year report to Council and to contribute, from the perspective of the role of Lay Representative, to the Annual Report (two pages of A4 maximum) on the Council's conduct of business in the preceding year in relation to safeguarding the public interest, particularly as a charity, and commenting on the Council's contribution to furthering its charitable purposes and providing a public benefit
- attend a short post-meeting briefing with the Chief Executive Officer and President following each Council meeting
- attend an annual meeting of the Joint Officers and Senior Staff Forum in relation to the appraisal of the Chief Executive Officer.

## Expectations

The Lay Representative should:

- attend meetings of Council and participate in discussions, acting as a 'critical friend', contributing to the development, implementation and monitoring of the Institute's strategy
- listen respectfully to the views of others whilst also bringing a different perspective in questions and debate
- contribute to reviews of the effectiveness of Council, and
- attend any induction and training as may be required by the Institute to carry out effectively the role of Lay Representative

## Independence

To ensure the independence of the role, we unfortunately cannot accept applications from:

- Chartered Tax Advisers or in a profession linked to the tax profession
- Applicants who have been a trustee, employee or volunteer of the Institute within the last five years
- Applicants who have, within the previous three years, had a business relationship with the Institute, or
- Applicants who have, or have had, a personal relationship or close family ties with any of the charity's trustees or senior management.

Please indicate that you do not fall under any of the categories above in your response to us.

The Lay Representative will also submit an annual Register of Interests declaration and must ensure that the Institute is notified promptly of any material changes to these details as may arise during the year.

While appointed, the Lay Representative must not undertake any activities or correspondence relating to the Institute's external contacts or relations or make contact with the media or any external contacts in the public domain about the role of Lay Representative without the prior, written agreement of the Chief Executive Officer.

# Terms and Conditions

## **Term of office**

One three-year term.

## **Appointment**

Approved by Council on the recommendation of the Nominations Committee.

## **Remuneration**

Daily Council attendance and preparation fee rate of circa £500. Full details of the remuneration package will be confirmed before the interview stage.

## **Time commitment**

Attendance and preparation for five or six meetings per year. It is expected that there will be a mixture of virtual and face-to-face meetings in Central London.

## **Expenses**

The Lay Representative is eligible to claim reimbursement of travelling expenses for attendance at physical meetings of Council.

All claims will be dealt with on the same terms and conditions as apply to volunteers under our Volunteers Expenses Policy.



# Recruitment Process

1. Candidates are invited to apply by submitting:
  - a comprehensive CV together with
  - a cover letter that sets out how you meet the criteria of the role specification (including a declaration that you are not disqualified from applying due to our independence requirements)
  - the completed Equal Opportunities questionnaire
2. Applications must be submitted electronically by email to the HR Officer, Faith Mulera at [fmulera@ciot.org.uk](mailto:fmulera@ciot.org.uk) by **Sunday, 12 June 2022** with “**Lay Representative**” in the email's subject line.
3. Shortlisted candidates are likely to be invited for interviews between **25 June and 9 July 2022**. There will be a two-stage interview process.
4. The CIOT's Chief Executive (Helen Whiteman) would be happy to discuss the role informally. Please email Sarah Tempany using the email address [stempany@ciot.org.uk](mailto:stempany@ciot.org.uk) to arrange a conversation with Helen Whiteman.

## Equal opportunities monitoring form

In accordance with its policy on equal opportunities, 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.

In order to assess how successful this policy is, we have set up a system of monitoring all applications. Therefore, we would be grateful if you would complete the questions on this form.

All information will be treated in confidence and will not be seen by staff directly involved in the appointment. The questionnaire will be detached from your application form, stored separately and used only to provide statistics for monitoring purposes. Thank you for your assistance.

**Please complete and submit the attached equal opportunities monitoring form.**

