



**Chartered
Institute of
Taxation.**

Chartered Institute of Taxation

Technical Committee Guidelines

Version – October 2020

Contents

1. Introduction	3
2. Governance, reporting etc.....	4
3. Confidentiality	5
4. Technical Committee Chairs and Vice-Chairs.....	7
5. Technical committee membership.....	9
6. Committee meetings	12
7. External meetings	14
8. Written submissions by the Technical Committees.....	15
9. Ancillary matters	17
Appendix 1 - Declarations of interest	19
Appendix 2 - 'Rules of engagement' for consultation responses and interactions with HMRC.....	21
Appendix 3 - 4-eyes reviewers, per committee.....	25
Appendix 4 - CIOT / ATT Volunteers - Expenses policy.....	26
Appendix 5 - Safeguarding Policy.....	32
Appendix 6 - CIOT/ATT social media guidelines for volunteers	37

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 Technical Committee guidelines set out some of the rules and procedures around how the technical committees 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 May 2018. These guidelines replace that previous version and take effect on **1 October 2020**.
- 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 technical committees and their working groups are established by the Technical Policy and Oversight Committee (TPOC) of the Council of the CIOT. They are to be read in conjunction with the appropriate technical committee's remit which can be found via the following [link](#).²
- 2.1.2. The structure of the technical committees, and their reporting lines, can be found via the following [link](#).³
- 2.1.3. In the remainder of this document, where reference is made to committees it should also be taken to include working groups and, unless stated otherwise, TPOC.

2.2. Authority

- 2.2.1. TPOC delegates to the other technical 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 committee, one committee will usually lead on the work, but will keep the other committees involved, eg by sharing the draft response with the other committees' members and technical staff.
- 2.2.3. Certain over-arching matters will be progressed directly by TPOC.
- 2.2.4. Technical committees are authorised to set and update their own remits, where it is clear that it reasonably falls within the scope envisaged by the committee's name. If in doubt, the relevant change should be referred to TPOC for approval.
- 2.2.5. Technical 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, but should report this back to TPOC.

2.3. Reporting procedures

- 2.3.1. The technical committee Chair or Vice Chair and Technical Officer shall attend all meetings of TPOC and report on any important matters dealt with by their committees. Attendance by any other requires prior approval of the Chair of TPOC.
- 2.3.2. In addition to attendance as above, the Decisions and Action Points (DAPs) of all technical committee meetings shall be circulated to the members of TPOC (and the committee members) as well as being posted to the appropriate (restricted) area of the [CIOT's portal](#)⁴, accessible only by members of TPOC and the relevant committee.

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

³ <https://www.tax.org.uk/sites/default/files/191010%20Technical%20committee%20structure.pdf>

⁴ <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 technical committee there may be occasions when you receive, acquire or generate confidential information.
- 3.2.2. 'Confidential information' is information that a committee Chair, Technical Officer or other members of the 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 committee role you understand that this must remain confidential, must not be disclosed to any other person outside of the committee (other than with the prior written consent of the committee Chair 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. If you are in receipt of confidential information which gives rise to a potential conflict of interest (such as when advising clients) you should deal with this in accordance with the PRPG and any other professional obligations you may have (for instance with another body) in the same way as you would for any other confidentiality/conflict situation. Ideally you should bring this to the attention of the committee's Technical Officer (who will then discuss with the Professional Standards team) but we recognise that there may be some conflict situations where the rules may even prevent you from revealing the conflict.
- 3.2.5. When your appointment on the 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.
- 3.2.6. If in doubt about whether information is confidential information, or the extent to which it can be shared or published, please check with the committee's Technical Officer. Non-confidential information can be shared or publicised.
- 3.2.7. Some meetings, particularly those organised by HMRC, are held under the Chatham House Rule. This means that *'When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.'* This is different from information being confidential as outlined above.

3.3. Alternates

- 3.3.1. If a member proposes an alternate to attend a 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. Technical Committee Chairs and Vice-Chairs

4.1. Appointment

- 4.1.1. TPOC Chairs and Vice-Chairs are appointed by CIOT Council.
- 4.1.2. Chairs and Vice-Chairs of other technical committees are appointed by TPOC.
- 4.1.3. Discussions with prospective technical committee Chairs and Vice-Chairs may be undertaken on an informal basis, but there should be no assumption of appointment until confirmed by CIOT Council / TPOC, either at its next meeting or exceptionally via email circulation.
- 4.1.4. A Chair of one committee may not be Chair of another committee, but may be Vice Chair of no more than one other committee. A Vice Chair of one committee may be Chair or Vice Chair of no more than one other committee.

4.2. Period of service

- 4.2.1. Technical committee Chairs and Vice Chairs are appointed for a period of two years (extendable by agreement by CIOT Council / the Chair of TPOC as appropriate).

4.3. Role: Technical Committee Chair

- 4.3.1. Technical committee Chairs, along with their Vice Chairs and the Technical Team, are responsible for deciding, if necessary in liaison with other chairs of the technical committees, on the work to be undertaken by their committee, taking into account the importance of the areas of work and the resources available.
- 4.3.2. Technical committee Chairs should encourage committee members to participate in the committee's affairs throughout the year, such as the contribution of comments to technical submissions and attendance at committee meetings and meetings with tax authorities, policymakers and other stakeholders.
- 4.3.3. Technical committee Chairs will need to liaise with other committee Chairs and the Technical Team, especially with regard to matters which cross over several committees.
- 4.3.4. The committee Chair will have a role in the technical review of submissions and other committee output. This is explained in section 8.
- 4.3.5. Technical committee Chairs are expected to attend TPOC meetings, or to arrange for their Vice-Chair, to attend in their absence.
- 4.3.6. Technical committee Chairs are expected to be proactive in terms of suggestions for succession and, with the assistance of the Vice Chair and Technical Officer, identify potential future Chairs and Vice Chairs.
- 4.3.7. Technical committee Chairs may identify potential new committee members and propose their co-option (to be ratified by TPOC in the normal way).
- 4.3.8. Technical committee Chairs may be invited to act as a spokesperson for the CIOT on matters within the remit of their committee, and will be given appropriate training if this invitation is taken up.

4.3.9. Technical committee Chairs should, with the assistance of the Chair of TPOC and / or CIOT Technical staff, deal with any issues that might arise with committee members who act in breach of these rules.

4.4. Role: Technical Committee Vice-Chair

4.4.1. The Vice Chair would stand in for the Chair if the Chair is unable to attend a meeting of its technical committee, and to represent their technical committee at the main TPOC meeting if the Chair is unable to attend.

4.4.2. The Vice Chair may be asked to review submissions if the Chair is not available to do so, or if the Vice Chair has the relevant expertise (see section 8).

4.4.3. The Vice Chair is encouraged to attend meetings with tax authorities, policymakers and other stakeholders that CIOT might organise (eg on a consultation, or a specific issue of current interest), as well as participating in the technical committee in the usual way.

4.4.4. The Vice Chair would, if willing to do so, normally take over as Chair in due course, the Chair's tenure usually being (as noted above) a minimum of two years. The Vice Chair should also be proactive in terms of suggestions for succession.

4.5. Number of Chairs and Vice-Chairs

4.5.1. In order to ensure there are clearly defined roles within technical committees, a technical committee may have no more than two (joint) Chairs and two Vice Chairs.

4.5.2. Any exceptions to the above need to be agreed by TPOC.

5. Technical committee membership

5.1. Overview

- 5.1.1. Membership of the 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) may be listed on the relevant committee pages of the website.
- 5.1.3. Members are expected to participate in the work of their 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 committee.
- 5.1.4. A 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 committees / working groups, although exceptions may be granted in particular cases by approval of TPOC.
- 5.1.6. With the exception of TPOC, all members must complete expertise lists in relation to each committee of which they are a member. Expertise lists are maintained by the committee's 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 committee (with the exception of TPOC) may apply to be a member, 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](#)'⁵ page.
- 5.2.2. Where they are an expert in their field, non-CTAs may be appointed to the committee at the discretion of the Chair, providing such members form not more than 25% of the committee members. Applications should be made as above.
- 5.2.3. All applicants must accept the CIOT's confidentiality commitment and contribute to the work of the committee as outlined above. Applications should usually be made [online](#)⁶, setting out personal details, areas of expertise, and attach a brief CV/biography.
- 5.2.4. Applications are reviewed by the Chair and Technical staff of the relevant committee(s) and places are offered on the basis that the member:
 - has demonstrable experience in some or all of the work of the committee;
 - has agreed to abide by these Technical Committee Guidelines; and
 - has agreed to make a contribution to the CIOT's technical work.
- 5.2.5. Applications may initially be approved by the committee Chair, in conjunction with the Chair of TPOC, but all applications require formal ratification by TPOC.

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 TPOC, any membership is granted on a provisional basis only.
- 5.2.7. When a 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 technical committee membership

- 5.3.1. Membership of a technical committee is initially granted on a six-month provisional basis, to allow the member to become familiar with the operation of the 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 committee may, at their discretion, ask the member to stand down from the committee, or extend their provisional membership for a further six months.
- 5.3.2. Membership of committees is reviewed periodically, usually annually, in order to ensure the committee remains active and engaged. Records of attendance at 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 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 committee.

5.4. Advertising membership of a CIOT 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 / Vice-Chair of a CIOT committee or working group. The member should be careful to ensure that any statement of membership of the committee does not of itself give the impression that the member is a specialist in that area.
- 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 / 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 committee membership

- 5.5.1. All committee members should comply with [Professional Conduct in Relation to Taxation, whether they are a member of one of the professional bodies or not.](#)⁸
- 5.5.2. Maintaining the CIOT's reputation in its dealings with tax authorities, policymakers 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 committee is required to make such a notification in accordance with those rules (or would be so required if the committee member was a CIOT member) the member's involvement in the committee will cease.
- 5.5.4. Reinstatement can only occur either on withdrawal of the relevant charges / being acquitted, or exceptionally by approval of the CIOT Chief Executive. Following any removal, the individual should remove any reference to membership of a committee etc from their advertising material / CVs etc.

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

6. Committee meetings

6.1. Frequency and location

- 6.1.1. Although most of the work of the committees is done by correspondence (largely by email), they do meet regularly during the year, usually up to 4 occasions and up to 3 hours each meeting. Meetings are currently held by video-conference facilities, or conference call, but may be held physically when possible / preferable to do so.
- 6.1.2. Telephone conference calls may also be held for discussion of specific topics.
- 6.1.3. Any physical meetings are usually held in Central London at or near the CIOT's offices.

6.2. Attendance

- 6.2.1. Where a physical meeting has been organised, attendance in person is preferred, although members may be able to participate in a meeting by telephone conference call or video-conference facilities. 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. Committee members are expected to notify the CIOT of their availability (or otherwise) to attend 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. Members should remember that their appointment to a committee is personal to them and due to their particular expertise and experience, so it is usually not permitted to send an alternate. Exceptionally, where a member has particular expertise in a niche area which is under discussion, but is unable to attend a committee meeting, and no-one else on the committee has that expertise, the member may appoint an alternate to attend in their place, provided approval is obtained from the 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 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 committee meetings. Suggestions should be emailed to technical@tax.org.uk, or the Technical Officer, 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. There is no requirement to make a declaration of interest of where the member works, or that they may routinely advise on matters being discussed during the meeting.
- 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 Chair rules otherwise, the Interested Member may be present during consideration of and speak concerning the Declarable Matter.
- 6.5.4. In cases of uncertainty, members should err on the side of caution and make a declaration.
- 6.5.5. 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 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 committee Chair and / or Technical Officer, so that the views of the other committee members might be obtained.

7.2. Reporting back

- 7.2.1. Committee members or others who represent the CIOT at external meetings are expected to report back to the relevant 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 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 committee
 2. Existing members of other 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 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 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 tax authorities, policymakers and other stakeholders. 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: Technical committee (other than TPOC) submissions

- 8.2.1. Most first draft submissions are prepared by the Technical Officer or, by agreement, by a committee member(s). Where possible, draft submissions are then circulated for comment to the full 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 committee Chair is responsible for giving first (2-eyes) review to their 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 Chair of TPOC (or his designated appointee) or the Tax Policy Director, in accordance with the allocation at Appendix Three.
- 8.2.5. If a 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: TPOC 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 committee member(s). Where possible, draft submissions are then circulated for comment to the full TPOC 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 TPOC submissions, both the Chair of TPOC (or his designated appointee) AND the Tax Policy Director will review the submission. If the Chair of TPOC 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 Chair of TPOC 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 TPOC submissions.
- 8.4.4. Joint submissions should remain consistent with the committee's 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 which give (or are likely to be interpreted to give) the view of the CIOT, such as for Tax Adviser magazine or the CIOT website, would normally follow the review process for technical committee submissions, unless the article is essentially reporting a submission in which case normal editorial review would be sufficient. Technical Newsdesk articles are normally reviewed by the Head of the Tax Technical Team.
 - Technical press releases should normally be signed off by the Chair of the relevant committee, plus the Chair of TPOC 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 Chair of TPOC 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 technical 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 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 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 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 full expenses policy can be found in appendix four.

9.3. Safeguarding

9.3.1. Safeguarding means protecting peoples' health, wellbeing and human rights, and enabling them to live in safety and free from harm, abuse and neglect. It is a preventative and precautionary approach to planning and the procedures needed to protect individuals from any potential harm. In our organisation we understand it to mean protecting people, including children and at-risk adults, from harm that arises from contact with our staff and associated personnel, or activities.

9.3.2. Members should familiarise themselves with our Safeguarding policy which can be found at appendix five and on the CIOT website.¹³

9.4. Social media activity

9.4.1. Whilst membership of a committee is personal to the individual, when using social media members should consider whether their activity might reasonably

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>

¹³ <https://www.tax.org.uk/members/careers-resources-volunteers>

be considered to be expressing views or opinions on behalf of the CIOT. If so, please refer to the guidance at paragraph 8.6, and if in doubt please contact the Head of the Tax Technical Team.

9.4.2. Members should familiarise themselves with our Social Media policy which can be found at appendix six and on the CIOT website.¹⁴

¹⁴ <https://www.tax.org.uk/social-media>

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 a committee of 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 committee (a 'Declaration Notice'). The Declaration Notice shall be given to the chair 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 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 chair 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 chair omits so to inform the meeting then the Interested Member, if present, must immediately notify the chair of that omission.
- 3.3. Unless the chair rules otherwise, the Interested Member may be present during consideration of and speak concerning the Declarable Matter. Where the chair 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 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 chair is the Interested Member then he or she shall vacate the chair while the Declarable Matter is considered, and the above procedure shall be followed by the acting chair.

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 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 taxation¹⁵. 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 authorities¹⁶.

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 objectives¹⁷ 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:

¹⁵ 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.

¹⁶ See ‘What we do’, page 2 of the 2015 CIOT Annual Review.

¹⁷ 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 comment¹⁸.

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 PCRT¹⁹, 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 affected²⁰.

¹⁸ Where we do participate in these other exercises we will do so on a similar basis, ie following the principles outlined in this document.

¹⁹ Section 11, Other interactions with HMRC, Professional Conduct in Relation to Taxation effective from 1 May 2015.

²⁰ 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 debate²¹.

CIOT submissions should be based on the technical experience of our Technical Officers and 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.²²

Review

The Technical Policy and Oversight 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

²¹ 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).’

²² As the Rules of engagement are a separate document and are included in the 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 objective²³, be mindful of our charitable objectives, and remain non-political.

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

²³ In compliance with the five fundamental principles of PCRT; integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

4-eyes reviewers, per committee

Technical Policy and Oversight Committee	John Barnett and John Cullinane
Employment Taxes (inc Pensions Working Group)	John Barnett
Private Client (UK)	John Barnett
Private Client (Intl)	John Barnett
Owner Managed Businesses	John Barnett
Management of Taxes	John Barnett
- inc Dispute Resolution Liaison Group	John Cullinane
Digitalisation and Agent Strategy Committee	John Cullinane
International Tax	John Cullinane
Property Taxes	John Barnett
Corporate Tax	John Cullinane
Indirect Taxes	Daniel Lyons AND John Cullinane
EU & HR	John Cullinane
Scottish Taxes Committee	John Cullinane
Welsh Taxes Committee	John Cullinane
LITRG	John Cullinane

Where the allocated 4-eyes reviewer (John Barnett or John Cullinane) 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 John Barnett has been actively involved in a Property Taxes submission, then John Cullinane should 4-eyes that submission.

CIOT / ATT Volunteers - Expenses policy

Last updated – 10 December 2019

Overview

Expenses are an inevitable incidental to our charitable activities. The aim of this policy is to ensure that:

- The rules relating to expense claims are understandable and fair;
- Where expenses need to be incurred, Volunteers are not hindered in their ability to carry out work on behalf of CIOT/ATT and are not personally inconvenienced;
- The assets of CIOT/ATT are safeguarded.

Noting at all times that charitable funds are being spent and that the standards applied need to be consistent with this.

Expense Forms

All expenses need to be completed on the Expenses Forms for ATT and CIOT. These are available from:

ATT: accounts@att.org.uk

CIOT: accounts@ciot.org.uk

Claims not submitted on the appropriate form will not be considered. Any questions concerning the completion of the Expenses Form should be referred to the Finance team (email addresses as above).

Expense details should be analysed on the form by expense type and VAT should be entered separately where this has been incurred. The amount of VAT to be entered is the amount shown on the merchant invoice and should be entered in all cases, even where the VAT is not reclaimable by CIOT/ATT.

Note that, where the amount of VAT incurred is not shown on the merchant invoice (even though the invoice shows a VAT number – this generally arises on low value transactions), the VAT incurred should not be calculated nor shown separately on the form.

Receipts must be attached to the form for all claims and the fact that the receipt is attached should be recorded on the form. The receipt should be the receipt from the vendor/merchant and not the credit card receipt. Whilst receipts may not be available for all transactions, failure to provide a receipt may result in the expense claim being rejected in whole or in part.

Expense forms should be submitted at the time the expense is incurred or at the latest, within three months of the expenditure. All efforts should be made to submit completed expense

forms for the financial year-end on December 31. These timelines are to ensure that CIOT/ATT accurately records all expenditure on a timely basis.

Volunteers are reminded that Expense forms must be approved by:

- ATT Chief Executive (for ATT Volunteers).
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable).

Expense Advances

Cash advances may be obtained from the Finance team and requests should be emailed to:

ATT: accounts@att.org.uk

CIOT: accounts@ciot.org.uk

Advances can be made where large expenses are expected and it will not be possible for the Finance team to settle the expenses directly with the merchant.

All advances must be made at least 24 hours before the cash is required and approval by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

must be obtained for all advances in excess of £100. Whilst it is recognised that there may be special circumstances for an application being made at short notice (and every effort will be made to accommodate these), applications for advances which do not comply with the necessary lead time may not be available at the requested time.

Cash advances are only made in Sterling. When travelling overseas on business, volunteers may obtain a Sterling cash advance from Finance which can then be used to buy Foreign currency. The Expenses Form for the overseas trip should then be submitted in Sterling.

Travel

The following guidelines apply to travel expenses:

➤ *Rail travel*

Standard class travel should be used for all rail journeys unless exceptional circumstances apply, in which case approval should be sought before making the booking by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

It is understood that rail travel represents an opportunity to work and that standard class travel

doesn't always provide the right facilities. For journeys of more than an hour, if a pre-booked first class train journey is cheaper than an 'anytime standard journey', then first class travel is permitted – in this case, the expense form should make it clear that a first class fare is being claimed and must include a note of the relevant 'anytime standard journey' fare.

Where a delay occurs in a rail journey and this gives rise to a claim on the rail company, the following will apply:

- If the delay occurs when you are travelling to a meeting (whether at Monck Street or elsewhere), all compensation payments received from the rail company must be repaid to CIOT/ATT.

The amount of compensation received from the rail company should be recorded on your Expenses form (as a credit) and offset against the amount otherwise payable to you. If you have no expenses to claim in the immediate future, you should contact the Finance team to arrange payment to CIOT/ATT;

- If the delay occurs when you are travelling back to your home, the compensation payment received from the rail company may be retained by you.

➤ *Taxis*

Taxis should only be used:

- in exceptional circumstances (eg working late after 9pm or travelling with heavy luggage);
- or where there is no easy or safe route to the destination using public transport. For example, where an area is unfamiliar or unsafe, where the journey involves several changes or the final location is not close to train/tube/bus routes;
- or where a third party is present (making it inappropriate to use public transport);
- or where the number of volunteers/ staff travelling make it economical to travel by taxi rather than public transport.

If Volunteers need to use a taxi for any other reason they should obtain prior approval (as with first class rail travel, see above).

If Volunteers are not sure whether a taxi can be used, guidance should be sought from:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

➤ *Car travel*

The use of your car on ATT or CIOT business will be reimbursed at the prevailing HMRC mileage rates, including (where applicable) passenger rates. The current HMRC rates are shown on the Expenses Form. Where this mileage rate is used, the full amount of the claim should be entered in the 2nd column of the expense form – the VAT column should not be used.

A recent fuel invoice should be attached to the Expenses Form – this will ensure compliance

with HMRC guidelines.

Volunteers are reminded of the need for their car to be insured for business use.

The use of hire cars may be permitted in certain circumstances, provided appropriate ATT/CIOT permission is obtained in advance (as above in the 'Taxis' section)

➤ *Air travel*

Air travel should be booked in economy unless the flight length is greater than four hours in which case, after appropriate approval has been obtained (ATT/CIOT CEOs, as applicable), the next higher class of travel on the airline flying to that destination may be used. Wherever possible, the cheapest fare for a direct flight to the final destination should be booked.

➤ *Branch events*

Where a Volunteer is speaking at or otherwise involved in the hosting of a branch event, travel expenses may be claimed. Travel expenses cannot be claimed for attending a branch event as a delegate or non-speaker.

Subsistence

When travelling on ATT/CIOT business, all reasonable expenses will be met in line with HMRC suggested guidelines.

Actual expenditure will be reimbursed within these limits:

Allowance	Details	Amount
One Meal Allowance	Where away from both home and permanent work place for more than 5 hours	Up to a maximum of £10
Two Meal Allowance	Where away from both home and permanent work place for more than 10 hours	Up to a maximum of £17.50
Three Meal Allowance	Where away from both home and from permanent work place for more than 13 hours	Up to a maximum of £35

Note that these Allowances represent the maximum that can be claimed and that all claims must be supported by the appropriate receipts.

Where volunteers are staying overnight at a hotel and having dinner away from home, the Three Meal Allowance above is increased to £40. Where breakfast is available in the hotel and costs in excess of £10, the additional cost of the breakfast may also be claimed.

Where Volunteers are travelling overseas (outside the UK) and the Meal Allowances above are not realistic, additional cost may be incurred provided this is authorised by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

Wherever possible, pre-authorisation of the likely additional cost should be obtained from the same individual.

Overnight Accommodation

➤ *Staying in London*

We have an arrangement with Premier Inn which enables us to benefit from a corporate account. To make a booking, please contact the Finance team at least five working days prior to the date of the stay to make the booking:

ATT: accounts@att.org.uk

CIOT: accounts@ciot.org.uk

Or telephone: 0207 340 0588

Where no appropriate Premier Inn accommodation is available, an alternative hotel may be used. You should book your accommodation directly with an appropriate hotel costing no more than £125/night, inclusive of breakfast. If this rate is not achievable, approval in advance should be sought by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

➤ *Staying outside London*

Our arrangement with Premier Inn extends nationally. Rooms should be requested using the process detailed above in 'Staying in London'.

If you are staying at a location outside London which is not served by Premier Inn, you should book your accommodation directly with an appropriate hotel costing no more than £125/night, inclusive of breakfast. Volunteers may choose to stay at a hotel costing more than £125/night (even though a room within this rate is available), in which case the amount that can be claimed is capped at £125/night.

On certain occasions, Volunteers may need to spend more than £125/night. This would typically arise where accommodation has been arranged at an event venue and it would be inefficient to be located elsewhere, whether for an internal event (eg a regional Joint Presidents' lunch) or for an external function (eg at a CFE event). In this situation approval should be obtained before making the booking by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

➤ *General*

All hotel rooms should be booked promptly as soon as the need for travel is certain. This will ensure that the best room rate is obtained.

Where the only accommodation available is in excess of £125/night; or where you have disabilities which require a special room; or where other circumstances requiring a higher price apply, approval should be obtained before making the booking.

Rather than staying in a hotel at their overnight location, Volunteers may prefer to stay with a friend or relative at the location in which case an allowance of £50/night may be claimed. **Note that this alternative is not available to CIOT or ATT Council members.** For those non-Council Volunteers choosing to make this claim, the allowance will represent 'Miscellaneous Income' (as defined by HMRC) but can potentially be included within the trading allowance of up to £1,000 in the tax year before there are any tax or reporting consequences, depending on the claimant's status and other income. More information on this can be found out here: <https://www.gov.uk/guidance/tax-free-allowances-on-property-and-trading-income>.

Other hotel expenses incurred in connection with ATT/CIOT business (eg telephone, photocopying) may be reclaimed over and above the cost of the accommodation.

Entertainment

All external entertaining must be approved before the spend is incurred by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

Safeguarding Policy

1. Purpose

The purpose of this policy is to protect people, particularly children and at-risk adults, from harm that may be caused due to their contact with the CIOT and/or ATT.

Children are defined as all those who are under 18 years of age. An at-risk or potentially vulnerable adult is one who is, or may be in need of care by reason of mental or other disability, age or illness; and who is or may be unable to take care of them self, or unable to protect them self against significant harm or exploitation either temporarily or permanently.

This includes harm arising from:

- The conduct of staff, volunteers, members, students and contractors acting on behalf of the CIOT and/or ATT.
- The design and implementation of CIOT and ATT's programmes and activities

The policy lays out the commitments made by the CIOT & ATT and informs staff and CIOT/ATT's members, volunteers, students, consultants and contractors (who are our associated personnel) of their responsibilities in relation to safeguarding.

This policy does not cover:

- Sexual harassment in the workplace – this is dealt with under the Bullying and Harassment Policy
- Safeguarding concerns in the wider community not perpetrated by CIOT/ATT or associated personnel
- Routine Health and Safety arrangements
- Members of the CIOT and/or ATT who are not acting on behalf of the CIOT and/or ATT

This policy will address both child safeguarding and adult safeguarding.

2. What is safeguarding?

Safeguarding means protecting peoples' health, wellbeing and human rights, and enabling them to live in safety and free from harm, abuse and neglect. It is a preventative and precautionary approach to planning and the procedures needed to protect individuals from any potential harm.

In our organisation we understand it to mean protecting people, including children and at-risk adults, from harm that arises from contact with our staff and associated personnel, or activities.

3. Scope

This policy is concerned with actions and omissions by:

- All staff employed by the CIOT/ATT
- Associated personnel whilst engaged with work or visits related to the CIOT/ATT, including but not limited to the following: consultants; volunteers; contractors, members and students.

It is appreciated that the level of direct control over the actions of those above will vary with the nature of the relationship that they have with the CIOT/ATT but nevertheless the CIOT/ATT will seek to either directly control, or to influence, the behaviour of those associated with it and acting on its behalf to achieve its safeguarding aims.

4. Policy Statement

CIOT/ATT believes that everyone we come into contact with, regardless of age, gender identity, disability, sexual orientation or ethnic origin has the right to be protected from all forms of harm, abuse, neglect and exploitation. CIOT/ATT will not tolerate abuse and exploitation by staff or associated personnel.

CIOT/ATT commits to addressing safeguarding throughout its work, through the three pillars of prevention, reporting and response.

5. Prevention

5.1 CIOT/ATT responsibilities

CIOT/ATT will:

- Ensure all staff and associated personnel have access to, are familiar with, and know their responsibilities within this policy
- Design and undertake all its activities in a way that protects people from the risk of harm that may arise from their contact with CIOT/ATT. This includes the way in which information about individuals on our programmes and activities is gathered and communicated.
- Implement safeguarding procedures proportionate to the risk when recruiting, managing and deploying staff and associated personnel who will come into contact with children and /or potentially vulnerable adults
- Ensure staff and associated personnel receive training on safeguarding at a level commensurate with their role in the organisation
- Follow up on reports of safeguarding concerns promptly and according to due process
- Conduct safeguarding risk assessments and maintain a managed risk register

- Review policies and safeguarding practices for effectiveness annually

5.2 Staff and associated personnel responsibilities

5.2.1 Child safeguarding

CIOT/ATT staff and associated personnel must not:

- Ignore safeguarding practices
- Subject anyone to physical, emotional, financial or psychological abuse or neglect
- Use CIOT/ATT sanctioned activities to develop unauthorised personal relationships with children
- Compromise child safety by the provision of alcohol/ drugs or by placing them in unsafe settings
- Engage in any commercially exploitative activities with children including child labour or trafficking
- Engage in sexual activity (paid or unpaid) or sexting (or pressuring others to do so) with anyone under the age of 18 if you are in a position of authority or trust over them as a result of your role for CIOT/ATT.
- Engage in any sexual activity of any type, including sexting, with children under the age of 16.

5.2.2 Adult safeguarding

CIOT/ATT staff and associated personnel must not:

- Ignore safeguarding practices
- Subject anyone to physical, emotional, financial or psychological abuse, or neglect
- Refuse to assess and possibly adapt processes to enable potentially vulnerable adults to participate
- Use CIOT/ATT activities to develop relationships with potentially vulnerable adults for personal gain
- Place potentially vulnerable adults in unsuitable or unsafe settings
- Engage in any commercially exploitative activities with potentially vulnerable adults including trafficking
- Sexually abuse or exploit at risk adults

Additionally, CIOT/ATT staff and associated personnel are obliged to:

- Contribute to creating and maintaining an environment that prevents safeguarding violations and promotes the implementation of the Safeguarding Policy
- Report any concerns or suspicions regarding safeguarding violations by a CIOT/ATT staff member or associated personnel to the Head of HR.

6. Enabling reports and complaints

CIOT/ATT will ensure that safe, appropriate, accessible means of reporting safeguarding concerns are made available to staff and associated personnel including volunteers, members and members of the public.

Any staff reporting concerns or complaints through formal whistleblowing channels (or if they request it) will be protected by CIOT/ATT's Whistleblowing Policy.

CIOT/ATT will also accept complaints from external sources such as members of the public, partners and official bodies.

6.1 How to report a safeguarding concern

6.1.1 Employees and contractors

Staff members and associated personnel who have a complaint or concern relating to safeguarding should report it immediately to the Head of HR. If the individual does not feel comfortable reporting to their Head of HR or line manager (for example if they feel that the report will not be taken seriously, or if that person is implicated in the concern) they may report to any Director.

The Head of HR is Annette Hutchinson and can be contacted on 020 7340 0559 or emailed at ahutchinson@ciot.org.uk

6.2 Members, Volunteers, Students and members of the public

May either use the online complaints form or write to the Head of HR at 30 Monck Street, London SW1P 2AP or email ahutchinson@ciot.org.uk

7. Complaint Response

CIOT/ATT will follow up safeguarding reports and concerns according to policy and procedure, and legal and statutory obligations. CIOT/ATT will notify statutory authorities and cooperate with any investigation. CIOT/ATT may collate information but will not attempt to investigate allegations or formally interview witnesses or complainants or take independent action so as to not hinder statutory body investigations unless permitted to do so.

CIOT/ATT will apply appropriate disciplinary measures to staff and action may be taken against a member or any associated personnel who is found to be bringing the profession into professional disrepute.

CIOT/ATT will offer appropriate support to enable complainants to engage with the complaints process and will consider how best to communicate with them in a way that meets their needs. Discussions and decisions regarding the nature of the support needed to enable participation will involve the complainant or survivor.

8. Confidentiality

It is essential that confidentiality is maintained at all stages of the process when dealing with safeguarding concerns. Information relating to the concern and subsequent case management should be shared on a need to know basis only and should be kept secure at all times.

9. Safeguarding lead personnel and Associated policies

9.1 Safeguarding lead personnel

The Safeguarding Officer is Annette Hutchinson, Head of HR, and the Deputy Safeguarding Officer is Heather Brehcist, Head of Professional Standards CIOT. The Focus Group that leads this work includes Emma Barklamb, Head of Member Services and Louise Liscott, Student Services Officer.

9.2 Associated Policies

Code of Conduct

Fundamental Principles as set out in the Professional Rules and Practice Guidelines

Bullying and Harassment policy

Whistleblowing policy

Complaints Policy

Recruitment policy

20 January 2020

CIOT/ATT social media guidelines for volunteers

The purpose of this note is to set out guidelines for CIOT/ATT volunteers accessing and engaging on social media.

What is Social Media?

Social media (or 'networking') includes web-based and mobile technologies used to turn communication into interactive dialogue.

Social media takes on many different forms, including networks, magazines, internet forums, weblogs, social blogs, microblogging, wikis, podcasts, photographs or pictures, video, rating and social bookmarking. It includes Wikipedia, Twitter, YouTube, Instagram, Facebook and LinkedIn, etc. and this policy applies to all these communications and media.

Introduction

As volunteers of CIOT/ATT, we have a responsibility to represent the organisation in a positive and appropriate way in all forms of communication. Social media is a powerful, public and easily shared form of communication, so remember that whatever you say will be seen, and often judged, by others.

The use of social media is an important means of communication to enhance the profile of CIOT/ATT and its branches as well as the professional profile of volunteers. These guidelines are intended to advise and assist volunteers using social media either as part of their role with the CIOT/ATT, or in a private capacity. They are not intended to restrict what volunteers say or do in a personal capacity, nor prevent volunteers from expressing critical comment in an appropriate way.

General guidance

Volunteers, like all members and students of the CIOT/ATT, have to abide by Professional Rules and Practice Guidelines (PRPG) and Professional Conduct in Relation to Taxation (PCRT). Both codes are centred around fundamental principles, one of which is professional behaviour. This requires members to comply with relevant laws and regulations and avoid any action that discredits the profession.

This is expanded further in PRPG, which states that members:

- 2.6.3 Must not conduct themselves in an unbecoming, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be).

- 2.6.4 Should be courteous and considerate towards all with whom they come into contact in the course of their professional work.

And in PCRT, which states that a member:

- 2.21 Must always act in a way that will not bring them or their professional body into disrepute.
- 2.22 Must behave with courtesy and consideration towards all with whom they come into contact in a professional capacity.
- 2.27 Should ensure that their internal and external communications including those using social media are consistent with the principles in this guidance and in particular confidentiality.

These guidelines expand upon these statements to consider separately both the use of social media as part of your volunteer role, and in a personal context. However, there are also a number of general guidelines which apply to all use of social media:

- Remember to protect confidential and propriety information - postings should not include company logos or trademarks unless permission is asked for and granted.
- Be sensible and accurate in your communications via social media, even if you're in a closed or private group.
- Do not post abusive or defamatory messages, make personal attacks or damage the credibility of other brands or individuals.
- Use your common sense - the normal social rules apply - don't swear, don't be rude, don't make comments that are racist, sexist, ageist or otherwise offensive (and remember other people may have different views on what is offensive - especially in other countries and cultures).
- Tread very carefully if making any kind of political comment.
- In line with usual standards about disclosure of information you must not publish or report on conversations that are meant to be private or internal to the CIOT/ATT unless you seek prior permission from the Chief Executive of the CIOT/ATT as appropriate.
- Do not publish or report on any items of communication of the CIOT/ATT, unless already in the public domain, without seeking permission from the Chief Executive of the CIOT/ATT as appropriate.
- Do not post any photographs of people unless you have their permission (any photographs of children and young people under the age of 16 should have parental permission).

Unfortunately, some organisations or individuals may make abusive use of these communication methods. These guidelines also provide some basic guidance on protecting your privacy and advice on what you can do if you are subject to harassment or bullying via this form of communication.

Using social media as part of your role as a volunteer

This section applies to CIOT/ATT volunteers who create or contribute to wikis, social networking sites or any other kind of social media as part of their role. This includes, for example, those who operate social media accounts on behalf of their local branch.

1. Volunteers need to be aware when using social media in this way that they are representing the CIOT/ATT. The lines between public and private, personal and professional can become blurred in online social networks. If you are identified as a volunteer of the CIOT/ATT, you need to ensure that your content and tone is consistent with your role.
2. As with all communication you make on behalf of the CIOT/ATT there is a reasonable expectation that you are respectful to others. You should therefore avoid spam or remarks that are off-topic and must not post offensive comments.
3. All statements you make must be true and not misleading. If you speak about other professional bodies (ICAEW, ACCA, CIMA etc.) make sure what you say is factually correct and that it does not disparage them. Avoid unnecessary or unproductive arguments. If you make an error, acknowledge your mistake and correct it. If you modify content that was previously posted, for example editing a blog, make it clear you have done this and ideally why you modified it.
4. In a taxation context it is inevitable that there will be debate. You should feel free to comment on your area of expertise, but ensure that you are not disclosing any confidential information regarding the CIOT/ATT and maintain standards required in Data Protection legislation in discussing other people. When disagreeing with others' opinions, however heated the debate, be polite. What you say and how you engage with a debate reflects on you as a professional and on the CIOT/ATT.
5. Do not comment on anything related to legal matters, litigation, or any parties the CIOT/ATT may be in dispute with.
6. Do not comment on anything that may be considered a crisis situation unless and until you are asked to do this by the Chief Executive of the CIOT/ATT as appropriate.
7. The CIOT/ATT are professional bodies so we must ensure that we remain balanced and independent. Do not make any political comments whilst representing the CIOT/ATT without prior discussion and approval from the Chief Executive of the CIOT/ATT as appropriate.

Do feel free to engage in conversation - interacting with an audience through various social media channels can help boost involvement with the CIOT/ATT and its branches, as well as attracting new volunteers.

If you think there is an opportunity, or need, for you to engage more actively through social channels as part of your role, then please contact the Chief Executive of CIOT/ATT or the Branch Network Manager and we will ensure you are taking the right approach - and we're not duplicating effort - before you start.

Advertising membership of an ATT/CIOT committee, steering group, committee or working group

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 they are a member/Chair of an CIOT/ATT committee, steering group, committee or working group. This statement must be kept up-to-date, it should not attempt to describe the content of the role, and members must not give the impression that they are an employee of the CIOT/ATT. Social media profiles (such as LinkedIn) should show CIOT/ATT activities as volunteer experience.

Using social media in a personal capacity

The CIOT/ATT respects volunteers' rights to a private life. However, the CIOT/ATT must also ensure that confidentiality and its reputation are protected. It therefore requires volunteers using social media networks to:

Ensure that they do not conduct themselves in a way that is detrimental to the CIOT/ATT (for example expressing a view while referring to your role as a volunteer could associate CIOT/ATT with that view - you should take great care in referring to CIOT/ATT when expressing a view). Ensure that they do not act in a way that damages the reputation of the CIOT/ATT and/or breaches confidentiality.

Even if your social media activity is not related to your role as a volunteer, people can quite easily make a connection back to the CIOT/ATT. It is therefore important, where you are commenting in a personal capacity, to make that clear. This could be achieved, for example, by including a disclaimer in your posts and/or profile which states something like 'the views expressed are mine alone and do not necessarily reflect the views of the CIOT/ATT'.

Even if you're not explicitly commenting as an CIOT/ATT volunteer, you should take care to avoid consistently expressing strong political views or religious views where what you say may be linked to your role or connection with the CIOT/ATT.

Cyberbullying

Cyberbullying is where someone, or a group of people, threaten/harass someone using social media, email or mobile phone. Where volunteers are subject to such practices they are advised to respond as follows:

1. If the originator of the material is a member of CIOT/ATT staff or a fellow member you should immediately report this to the Chief Executive of the CIOT/ATT as appropriate.
2. If the originator of the material has no connection to the CIOT/ATT, you should consider reporting the matter to the police.
3. In all cases you should report this to the website/internet forum requesting that the people targeting you are removed as users or their accounts on the website/internet forum suspended.
4. If you are unsure, please ask the Chief Executive of the CIOT/ATT as appropriate.

Security and Identity Theft

Volunteers should be aware that social media is a public forum, particularly if they are part of a 'network'. You should not assume that your entries or exchanges will remain private.

Social networks allow people to post detailed personal information such as date of birth, place of birth and favourite football team, which can form the basis of security questions and passwords. Volunteers should therefore be security conscious and take steps to protect themselves from identity theft, for example by restricting the amount of personal information that they give out.

Think about your own privacy - set privacy settings appropriately. Most social network profiles, blogs etc. are public. Do not put information on them that you do not want others to see. Once information has been posted it can be very difficult to remove and often impossible. Even if you unsubscribe from a site the information may continue to remain visible for a long time.

If you are subject to a breach, please inform all your connections.

In addition, volunteers should:

- ensure that no information is made available that could provide a person with unauthorised access to the CIOT/ATT and/or any confidential information; and
- refrain from recording any confidential information regarding the CIOT/ATT on any social networking website.