**CIOT’s policy on providing replies to technical queries**

We do not have the resources to provide a technical advisory service, and can only take on those queries which bring to light anomalies in, or problems with, tax law or administration. In addition, providing free advice would place us in unfair competition with our members in business.

Any response that we provide is intended for general guidance only. We cannot accept responsibility for loss occasioned to you or any other person acting or refraining from action as a result of any material in our response.

Even where we agree to take on an issue which brings to light anomalies in, or problems with, tax law or administration, due to the volume of queries sent to us, we cannot usually reply in detail to each technical query, and it may take time to resolve an issue, as many are also dependent on HMRC agreeing with or having the resources to deal with a problem.

We do however value all contributions, both from our members and members of the public, as they enable us to be aware of issues that members and taxpayers face, and to be alerted to problems as they occur. We take the time to consider any issues raised, often by discussion with our technical committees. Where appropriate, we will take the issue up with HMRC, either as a contribution to ongoing discussions or as a new matter to be raised.

Where possible we will respond when an issue is resolved, although this may be in the form of a posting in the Technical News section of the website or an item in the Technical Newsdesk section of [Tax Adviser](https://www.taxadvisermagazine.com/) magazine. Where appropriate, we will also publish resulting correspondence with HMRC in the submissions section of our website.

Should you wish to obtain specific technical advice from one of our members, or obtain a second opinion on a technical issue, you can search for a member via our online directory ‘Find a CTA’. You will no doubt wish to discuss fees with the member you select during your first contact.

Finally, you may sometimes wish to take up an issue with your own MP. Contact details for MPs can be found on the website [www.theyworkforyou.com](https://www.theyworkforyou.com/).