



**Chartered  
Institute of  
Taxation.**

Chartered Institute of Taxation

Technical Committee Guidelines

Version – June 2023

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## 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 Tax Technical for action.
- 1.4. The previous guidelines were dated August 2022. These guidelines replace that previous version and take effect on **1 June 2023**.
- 1.5. Any suggestions for amendments to these guidelines should also be referred to the Head of Tax Technical.
- 1.6. Further information about the technical work of the CIOT can be found on the [Technical](#)<sup>1</sup> pages of the CIOT website.

## 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.
- 2.1.2. The terms of reference of TPOC are set out in the CIOT's Standing Orders for Committees<sup>2</sup>. Each technical committee and working group has its own terms of reference (remit), approved by TPOC, which can be found via the following [link](#).<sup>3</sup>
- 2.1.3. The structure of the technical committees, and their reporting lines, can be found via the following [link](#).<sup>4</sup>
- 2.1.4. 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. To the extent that the matter is within the scope of TPOC's own terms of reference, TPOC delegates to the other technical committees the responsibility

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<sup>1</sup> <https://www.tax.org.uk/improving-tax-policy>

<sup>2</sup> SO97 to SO100

<sup>3</sup> [https://www.tax.org.uk/our\\_tcs](https://www.tax.org.uk/our_tcs)

<sup>4</sup> <https://assets-eu-01.kc-usercontent.com/220a4c02-94bf-019b-9bac-51cdc7bf0d99/0c1271a8-1bf7-4250-a152-3b2cea4f38cb/230612%20Technical%20Committee%20structure%20chart.pdf>

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, or by inviting volunteers from other committees to discuss the consultation.
- 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 reasonably falls within the scope envisaged by the committee's name, and approved by TPOC.
- 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 this should be done in accordance with Part Five of the Standing Orders.

### 2.3. Reporting procedures

- 2.3.1. The technical committee Chair (or, in the Chair's absence, 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 person 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 (as well as the committee members themselves).
- 2.3.3. The DAPS of TPOC meetings shall be circulated to CIOT Council (as well as TPOC committee members themselves).

## 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.
- 3.1.2. Where there is any doubt over whether information you have received in your capacity as a member of a technical committee can be shared with others, you should seek guidance from the committee's Technical Officer.

### 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 member(s) 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 (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 [Professional Rules and Practice Guidelines](#)<sup>5</sup> 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.

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<sup>5</sup> <https://www.tax.org.uk/professional-rules-and-practice-guidelines>

## 4. Technical Committee Chairs and Vice-Chairs

### 4.1. Appointment

- 4.1.1. TPOC Chairs and Vice-Chairs are appointed by CIOT Council in accordance with part three of the Standing Orders.
- 4.1.2. Chairs and Vice-Chairs of other technical committees are appointed by TPOC, and become members of TPOC by virtue of such appointment.
- 4.1.3. Discussions with prospective (non-TPOC) technical committee Chairs and Vice-Chairs may be undertaken on an informal basis, but there should be no assumption of appointment until confirmed by TPOC as appropriate, either at its next meeting or exceptionally via email circulation.
- 4.1.4. Unless a newly constituted committee, Chairs and Vice-Chairs must normally have served on the relevant committee for a period of at least twelve months before being appointed to the role.
- 4.1.5. A Chair of one committee may not be Chair of another committee, but may also be Vice Chair of one other committee. A Vice-Chair of one committee may also be Vice-Chair of one other committee.

### 4.2. Period of service

- 4.2.1. TPOC Chairs have a two year term which can be extended to four years. In exceptional circumstances (such as where there is no Vice-Chair to take over as Chair) CIOT Council can extend the period of service<sup>6</sup>.
- 4.2.2. Technical committee Chairs and Vice-Chairs are appointed for a period of two years, although this is extendable by agreement by the Chair of TPOC.
- 4.2.3. Where a Chair or Vice-Chair is unable to adequately perform their duties, they may request, or be asked by the TPOC Chair, to step down from their role.

### 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 and contribution 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 regarding 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 eight.

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<sup>6</sup> SO108

- 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 as per section five below).
- 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 eight).
- 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 term 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. 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 the Chair of 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 and contributing at meetings (either physically or virtually), providing written input into submissions / correspondence, raising issues by phone / email etc.
- 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 individual cases by the Chair of TPOC.
- 5.1.6. Except for 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 for committee membership

- 5.2.1. Any CTA interested in getting involved in a technical committee (except for TPOC) may apply to be a member, but they may first wish to contribute comments to the CIOT on a few public tax consultations, as they arise.
- 5.2.2. Where they can demonstrate expertise in their field, non-CTAs may be appointed to the committee at the discretion of the committee's Chair. Non-CTA's should not form more than 25% of the committee's membership, although this requirement may be relaxed with the approval of the Chair of TPOC.
- 5.2.3. Applications should usually be made via the [Our Technical Committees](#)<sup>7</sup> page on the website, setting out personal details, areas of expertise, and attach a brief CV/biography.
- 5.2.4. All applicants must accept the CIOT's confidentiality commitment and make a meaningful contribution to the work of the committee as outlined above.
- 5.2.5. Applications are reviewed by the Chair and Technical staff of the relevant committee(s) and places are offered on the basis that there is a need for the applicant's areas of expertise on the committee, and the member:
  - has demonstrable experience in some or all of the work of the committee;
  - agrees to abide by these Technical Committee Guidelines; and
  - agrees to make a meaningful contribution to the CIOT's technical work.
- 5.2.6. Applications may initially be approved by the committee Chair, in conjunction with the Chair of TPOC, but all applications require formal ratification by TPOC.
- 5.2.7. Until formal ratification by TPOC, any membership is granted on a provisional basis only.
- 5.2.8. When a committee appointment is accepted, the new member undertakes to send to the CIOT Technical staff a note of their full office and home addresses, telephone numbers and email address for the Institute's records.

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<sup>7</sup> [https://www.tax.org.uk/our\\_tcs](https://www.tax.org.uk/our_tcs)



### 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 meaningful contribution. If no meaningful contribution has been made within that first six-month period, the Chair of the committee may (either directly or via the Technical Officer), 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 by the Chair and Technical Officer, usually annually, to ensure the committee remains active and engaged. Records of attendance at committee meetings are maintained by the Technical Team Administrator, and contributions at meetings and other input is monitored by the Technical Officer. Where a member has not made a meaningful contribution during the period of review, or has been 'silent' and has a history of not making a meaningful contribution, they may be removed from the committee.
- 5.3.3. Decisions to remove members from committees are based on a thorough review of contribution, and take into consideration the needs of each committee. There is no right of appeal against removal from a committee.
- 5.3.4. Should a member wish to re-apply to join the committee following removal, they should wait twelve months before doing so. Their application will be considered in accordance with paragraph 5.2 above.

### 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 they are 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](#)<sup>8</sup> (latest version effective from 1 January 2021), including those regarding advertising (Section 12) and also the fundamental principle of 'integrity' (paragraph 2.2). 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 or removed 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

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<sup>8</sup> <https://www.tax.org.uk/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. Maintaining the CIOT's reputation in its dealings with tax authorities, policymakers and other stakeholders is of paramount importance.
- 5.5.2. All committee members should comply with [Professional Conduct in Relation to Taxation \(PCRT\)](#),<sup>9</sup> whether they are a member of one of the PCRT professional bodies or not. PCRT includes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.
- 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 the member's involvement in the committee will cease.
- 5.5.4. If the committee member is not a CIOT member, notification of the matter should be made to the committee Chair or Technical Officer, and again the member's involvement in the committee will cease.
- 5.5.5. Reinstatement can only occur 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.

## 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 may be held physically (with virtual attendance possible), or entirely virtually.
- 6.1.2. Virtual meetings 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, and the CIOT will reimburse reasonable expenses in line with the volunteer expenses policy.

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<sup>9</sup> <https://www.tax.org.uk/professional-conduct-in-relation-to-taxation-pcrt>

- 6.2.2. Members may also be able to participate in a meeting by joining virtually. 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.
- 6.2.3. 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, due to their particular expertise and experience, so it is usually not permitted to send an alternate. Exceptionally, where a member has 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 with that expertise to attend in their place. Approval must be 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. Several 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](mailto: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, or raise during the meeting, 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. Further details concerning declarations of interest can be found in the CIOT's [Council Regulations](#)<sup>10</sup>, which are also adopted for these purposes.

## 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 [here](#)<sup>11</sup>), the [rules of engagement](#) for CIOT technical submissions<sup>12</sup>, and the CIOT's charitable objectives (which can be found [here](#)<sup>13</sup>), 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, and so that the member is aware of the CIOT 'line'.

### 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. If a member repeatedly fails to report back from external meetings, then they may be requested or required to allow another member to represent the CIOT in future.
- 7.2.3. 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 arrange an alternate without conferring with the Technical Team, who may already 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

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<sup>10</sup> <https://assets-eu-01.kc-usercontent.com/220a4c02-94bf-019b-9bac-51cdc7bf0d99/d0c84027-90d2-4656-833a-7050bb2ed351/Council%20Regulations%20-%20%20as%20amended%20July%202021.pdf> (paragraphs 10.4 to 10.18)

<sup>11</sup> [https://www.tax.org.uk/our\\_tcs](https://www.tax.org.uk/our_tcs)

<sup>12</sup> <https://www.tax.org.uk/improving-tax-policy/rules-of-engagement>

<sup>13</sup> <https://www.tax.org.uk/about-us>

7.3.3. In accordance with section 3 (Confidentiality) the same confidentiality commitment applies to alternates as to actual committee members.

## 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](#)<sup>14</sup> for consultation responses and interactions with tax authorities, policymakers and other stakeholders. These rules require consideration of our objectives for the tax system, Equality, Diversity and Inclusion impacts<sup>15</sup>, and environmental issues.

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, unless those comments have been subjected to the review process set out below.

### 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 (such as a Vice-Chair) 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 their designated appointee) or the Director of Public Policy, in accordance with the allocation in the appendix.

8.2.5. If a committee Chair is the lead author of a submission, they 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 Tax Technical, 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.

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<sup>14</sup> <https://www.tax.org.uk/improving-tax-policy/rules-of-engagement>

<sup>15</sup> Internal EDI guidance is available to those preparing and reviewing submissions.

- 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 their designated appointee) AND the Director of Public Policy will review the submission. If the Chair of TPOC and / or the Director of Public Policy 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 Director of Public Policy should 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 which has been through the review processes, in which case normal editorial review would be sufficient. Technical Newsdesk articles are normally reviewed by the Head of Tax Technical.
  - Technical press releases should normally be signed off by the Chair of the relevant committee, plus the Chair of TPOC or the Director of Public Policy, as well as by anyone else quoted in the release.
  - For press comment, CIOT spokespeople (both staff and volunteers) must 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 Director of Public Policy, 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.
- 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](#).<sup>16</sup>

### 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 should be used to facilitate reimbursement of such expenditure.

### 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 on the CIOT website [here](#).<sup>17</sup>

9.3.3. If a member has a particular safeguarding need, or there is a matter we should be aware of to enable us to make necessary adjustments to ensure the member can make a meaningful contribution to our work, please inform your Technical Officer or the Head of Technical. We will let you know how we hold this information so you can be comfortable it will remain secure.

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<sup>16</sup> [https://www.tax.org.uk/cpd\\_regs\\_guidance](https://www.tax.org.uk/cpd_regs_guidance)

<sup>17</sup> <https://www.tax.org.uk/safeguarding>

## 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 be considered to be expressing views or opinions on behalf of the CIOT. If so, please refer to the guidance at section 8 above, and if in doubt please contact the Head of Tax Technical.
- 9.4.2. Members should familiarise themselves with our Social Media policy which can be found on the CIOT website [here](#).<sup>18</sup>

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<sup>18</sup> <https://www.tax.org.uk/social-media>



## 4-eyes reviewers, per committee

As set out in section 8, technical submissions are 4-eyes reviewed by either the Chair of the Technical Policy and Oversight Committee (John Barnett), or the Director of Public Policy (Ellen Milner).

Committee / working group	4-eyes reviewer
Technical Policy and Oversight Committee	John Barnett and Ellen Milner
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 (inc Dispute Resolution Liaison Group)	Ellen Milner
Digitalisation and Agent Strategy Committee	Ellen Milner
International Tax	Ellen Milner
Property Taxes	John Barnett
Corporate Tax	Ellen Milner
Indirect Taxes	Ellen Milner
EU & HR	Ellen Milner
Scottish Taxes Committee	Ellen Milner
Welsh Taxes Committee	Ellen Milner
Climate Change Working Group	Ellen Milner
Employee Ownership Trust Working Group	John Barnett
Cryptoassets Working Group	John Barnett

Where the allocated 4-eyes reviewer (John Barnett or Ellen Milner) has been actively involved in the preparation of the submission, or is otherwise conflicted, the 4-eyes review should be undertaken by the other 4-eyes reviewer.