

**Taxation of employee expenses: call for evidence
Response by the Chartered Institute of Taxation**

1 Introduction

1.1 The Chartered Institute of Taxation (CIOT) welcomes the opportunity to respond to the Government's call for evidence on the taxation of employee expenses.

1.2 The main objectives of the call for evidence are to understand:

- If the current rules or their administration can be clearer and simpler;
- Whether the tax rules for expenses are fit for purpose in the modern economy; and
- Why the cost to the Exchequer of the tax relief for expenses which are not reimbursed has increased.

1.3 To meet the above objectives the call for evidence poses 17 questions across the following 3 areas:

- Current employer practices on employee expenses
- Current tax rules on employee expenses; and
- The future of employee expenses.

1.4 To inform the CIOT's response to the call for evidence we have undertaken a survey of CIOT and ATT members to gather evidence in each of the above mentioned areas. The responses to that survey are included as an Appendix to this response and are referred to in responding to the questions posed in the call for evidence.

1.5 As an educational charity, the CIOT's primary purpose is to promote education in taxation. One of the key aims of the CIOT is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. Our comments and recommendations in responding to the call for evidence are made solely in order to achieve this aim; we are a non-party-political organisation.

1.6 Our objectives in responding to the call for evidence include:

- Greater simplicity and clarity, so people can understand how much tax they should be paying and why;
- Greater certainty, so employers and employees can plan ahead with confidence; and
- Responsive and competent tax administration, with a minimum of bureaucracy.

2 Executive summary

2.1 There have been major changes in the labour market in recent years, principally with the growth of the gig economy, but also with increasing numbers of workers engaged through agencies or intermediaries, including the use of umbrella companies, managed service companies and personal service companies. This move away from ‘traditional’ employment may be one of the reasons why there has been a 25% increase in claims for non-reimbursed expenses between 2009-10 and 2014-15. In particular, the individuals concerned may face a less generous approach to reimbursement of expenses and so have to bear the costs themselves out of ‘all inclusive’ rates – and then be content merely to claim a tax deduction instead.

2.2 Equally, while our members have not noticed major change in most employers approaches to expenses, worldwide economic conditions are likely to have given rise to a tightening of belts so far as employer’s willingness to meet employees’ employment expenses are concerned. For example, many employers have restricted first or business class travel, so the employee is out-of-pocket if he/ she wants to upgrade, and in many cases employers have stopped reimbursing lunches for working at temporary workplaces. This may also be a factor in the increase in claims to HMRC.

2.3 Other factors driving the increase in the cost of employee claims to HMRC (and albeit noting that a reimbursement by the employer is generally a tax deductible expense for that business) could include:

- (i) HMRC’s approach to dispensations (now replaced by a reimbursed expenses rule) whereby many small businesses could not obtain a dispensation with the result that any expenses reimbursed were included on a P11D and the employee/ director then had to make a separate claim to HMRC for income tax relief on these expenses,
- (ii) a change in interpretation of National Minimum Wage (NMW) rules, whereby previously certain expenses reimbursements could be taken into account in NMW calculations, encouraging reimbursement by the employer, but following the change in view they could not be, so removing the incentive for the employer to reimburse those expenses, and
- (iii) previously it was possible for employers to agree tax-free daily subsistence allowances for employees on detached duty (particularly in the construction sector). However, HMRC tightened up on these arrangements in the last few years so that employees have increasingly had to make their own claims. The legislation at Chapter 7A and Section 339A, ITEPA 2003 (introduced in Finance Acts 2015 and 2016 respectively) has reinforced this position.

- 2.4 With modern working practices evolving and the line between employment and self-employment becoming ever more blurred we would suggest that the next stage of consultation should include a review of the differences between employed and self-employed entitlements for tax deductions on business expenses, with a view to more closely aligning the income tax and NIC rules for each.
- 2.5 There are other aspects of the system for tax relief on employee expenses that we think should also be reviewed as part of the next stage of consultation including:
- Greater alignment of the rules under which employment expenses an employer pays or reimburses tax-free with the rules on which non-reimbursed employment expenses an employee can obtain tax relief on. For example, international travel and subsistence rules and the rules on work-related training. On the latter, we think there is a need for some easing where employees incur the costs of training and these are not met by their employer in a time when re-training and upskilling are big issues.
 - A review of the tax reliefs available in respect of working from home to reflect the use of modern technology and billing processes (eg inclusive packages that do not allow for ‘business use’ to be itemised).
 - A review of the tax-free relocation allowance of £8,000, which we think is no longer reflective of typical relocation costs.
 - A review of what flat-rate tax-free allowances and benchmark scale rate payments are presently available to ensure that the expense remains relevant, and the amount reflective of current costs.
- 2.6 We also think that information, guidance and processes could be improved so that employees can better understand and obtain the tax relief to which they are entitled on employment expenses, without having to resort to specialist advice, including:
- Better information for employees, and employers, around record-keeping requirements, and ‘proof of entitlement’, so that it is easier to claim (or reimburse in the case of employers) small expenses where the administration involved in obtaining, retaining, submitting and checking receipts may outweigh the tax relief available.
 - Easier access to guidance around what employment expenses an employee can claim tax relief on, and how. For example, a link to the HMRC guidance on claiming tax relief on non-reimbursed expenses, and obtaining a deduction for flat rate allowance, directly from HMRC’s home page on Gov.UK.
 - A simpler process for claiming tax relief from HMRC. This should include an improved P87 process so that it is not only easier to make a claim but, also, so that employees can understand that they will not normally be required to submit a Self-Assessment tax return, unless one has been issued to them for other reasons. This is because the thought of being required to complete such a form can easily put taxpayers off from claiming what they are entitled to.
 - A better process for claiming flat rate expense allowances (eg clothing allowances), so that the people entitled can more readily make a claim (eg by allowing employers to notify entitlement, so that tax codes can be amended.)
- 2.7 Additionally, we think that serious consideration should be given to permitting employers (who wish to do so) to facilitate tax relief at source on non-reimbursed employment expenses by allowing (willing) employers to assess expense information provided by the

employee and, where satisfied that a deduction is due, reducing the employee's taxable (but not NICable) pay.

3 Current employer practices on employee expenses

3.1 Question 1

What expenses do employers pay for or reimburse?

- ***Does this vary between employees on different salaries or on different types of contract?***
- ***Are there different practices in different sectors?***
- ***Please set out your expense policy if applicable.***

3.2 In our members' experience, employers reimburse employees' reasonable out-of-pocket expenses, necessarily incurred in the course of performing the duties of the employment. While the nature of expenses incurred may vary between different types of employee, and employees working in different sectors, this underlying principle remains constant (see Appendix and responses to Q3 and Q4). Any differences may depend on staff grade and the circumstances, eg first or second class rail travel.

3.3 The main expenses employers reimburse include business travel and subsistence, including business mileage and overnight accommodation (and incidental overnight expenses), professional fees and subscriptions, the cost of calls on employer-provided phones and the cost of business calls on personally-owned phones, the additional cost of working from home, stationery, business entertaining costs, relocation expenses, uniforms (including cleaning), and work-related training (see also Appendix and response to Q2).

3.4 Question 2

How do employers set expense policies? For example, is the type and level of expenses that will be reimbursed set out in contracts, through informal arrangements or on a case by case basis?

- ***What are the main factors employers consider when deciding whether to reimburse an expense?***
- ***If employees are incurring expenses that would be eligible for tax relief, why might the employer not reimburse the expense or not reimburse the expenses in full?***
- ***What do employers who don't reimburse tell their employees about claiming tax relief?***

3.5 Typically there will be a written policy so employees are clear on what expenses an employer may pay or reimburse and in what circumstances. Normally there will be a uniform policy for all staff (eg to avoid the risk of a claim for indirect discrimination) and this will be included in either the employee's contract or an Employee Handbook. Smaller employers may adopt a less formal approach, and employers will sometimes consider expenses on a case-by-case basis. (See Appendix and response to Q5).

3.6 We would expect the employer's policy to accord with HMRC guidelines. For example, an employer will usually not reimburse an expense if the employee fails to provide an original

receipt. Often HMRC's benchmark rates will be the basis for the maximum permissible claim. (See Appendix and response to Q6.)

- 3.7 Some employers may include additional restrictions, eg many employers refuse to pay for lunches whilst working away from the normal place of work on the basis the employee would have incurred a cost anyway (especially if it's a secondment for, eg a year), or will limit the reimbursement for travel to a temporary workplace to the additional cost incurred over-and-above the cost of travelling to the normal place of work (known as 'triangular' travel rules), or will encourage employees to stay with friends when working away from home rather than incur hotel accommodation etc costs (and will usually pay a taxable cash allowance instead). (See also Appendix and response to Q7.)
- 3.8 Other employers may decide that instead of reimbursing each and every expenses – even if a tax-free expense – they will pay a taxable cash allowance instead and leave it to the employee to submit his/ her own claim for tax relief to HMRC (see Question 3 below).
- 3.9 In our members' experience, employers who don't reimburse the full cost of employees' expenses do not generally tell employees about claiming tax relief (see Appendix and response to Q8).

3.10 **Question 3**

Do employers pay for employee expenses with cash allowances rather than reimbursing specific expenses?

- ***If so, what factors do employers consider when offering a cash allowance including how much they decide to give?***
- ***Do employees receiving a cash allowance claim for relief on expenses?***

- 3.11 Typically, no, but as noted above some employers do choose to pay a taxable cash allowance. This is usually for administrative reasons in that it saves the employer time and costs in handling a multitude of expenses claims. (See Appendix and response to Q9, Q10 and Q11)
- 3.12 Fairness may be another factor in paying a cash allowance. For example, an employer may offer the option of a company car or a car allowance. Employees in receipt of a (taxed) car allowance are usually only permitted to claim for fuel for business mileage at the company car Advisory Fuel Rates (AFR) set by HMRC rather than the Authorised Mileage Allowance Payment (AMAP) rates for use of own car for business purposes. To do otherwise would mean that those who opted for a car allowance instead of a company car would be better off than those who did not.
- 3.13 Our survey indicates that employers think that employees that receive cash allowances typically do not know how to submit a claim for tax relief direct to HMRC. (See Appendix and response to Q12.)

3.14 **Question 4**

What work expenses do employees normally incur? Please include any data you have on which expenses employees claim for reimbursement from their employer and how frequently employees do this.

- 3.15 In our members' experience employees incur a whole gamut of business expenses. Please refer to our answer to question 1 for examples and the response to Q13 in the Appendix. Employers would normally expect expenses to be reclaimed monthly (or, at worst, by the end of the tax or accounts year).
- 3.16 Employees will also incur costs that are not typically reimbursed by employers, eg home to work travel, lunch, day-to-day clothes for work, briefcases/ holdalls, personally-owned phones etc.

3.17 **Question 5**

Do employees expect their employers to reimburse expenses?

- ***What factors does this depend on, for example, does the size of the organisation or sector influence employees' expectations?***
 - ***Do employees influence their employer's expense policy and does whether an employer reimburses or not impact the retention and recruitment of employees?***
- 3.18 Employees expect their employers to reimburse an employee's out-of-pocket business expenses and it would be unusual for an employer not to do so (see Appendix and response to Q14). Typically payment would be by direct reimbursement of actual costs incurred but it may also be via a cash allowance or increased salary. Many employers prefer to contract direct, where possible (eg by organising a rail ticket or hotel booking direct). This allows the employer to take advantage of bulk discounts or ensure that travel adheres to company policy, and means that lower paid employees are not out-of-pocket at any point in time.
- 3.19 Recruitment and staff retention may be affected by the employer's expense policy (see Appendix and response Q15). Often expenses policies will have developed over time based on industry standards and new or prospective employee's expectations (and, of course, changes in tax law or HMRC practice/guidelines).

3.20 **Question 6**

What evidence are employees expected to provide to their employers of their expenses?

- 3.21 Typically an original hard, or soft, copy receipt (eg VAT invoice) of the expense incurred is required to be attached to a claim form, which itself requires details of what the expense was for, the date it was incurred/ relates to and the amount. The employee would also normally be expected to sign the claim form and declare that the expenses claimed were incurred wholly, exclusively and necessarily while engaged on business for the employer and have been met by the employee. (See Appendix and response to Q16.)

3.22 **Question 7**

Do employers know of employees who incur expenses which are not reimbursed and which would qualify for tax relief from HMRC?

- ***If so, why are these expenses not reimbursed and do employers know if employees are claiming a tax relief from HMRC?***
- 3.23 Yes, employees do incur expenses which are not reimbursed and which would qualify for tax relief (see Appendix and responses to Q17 and Q19.)

3.24 Typically, this is because the employer has either chosen to limit the amount reimbursed (eg triangular travel rules – see above – or because the employer will only pay for second class/ business class and the employee wishes to upgrade) or the employer has reimbursed the employee by another means (eg taxable cash allowance – see above in regard to car allowances). However, it may also be because the employee has failed to obtain/ retain evidence of the expense (eg no receipt, or effort of keeping records outweighs value of expense), or because it is not the employer's policy to reimburse the expense (eg subsistence costs while working at a temporary workplace – see above at paragraph 3.7). (See Appendix and response to Q18.)

3.25 **Question 8**

Has the type and amount of expenses employees incur changed in the last 5-10 years and, if so, how and why?

- ***Does this vary by sector or the type of expense?***

3.26 While working practices have changed to a degree over the last 5-10 years, eg in terms of a move to the gig economy, more home-working, video conferencing, conference calls, more commuting to overseas locations, more job-sharing and flexible working, increased automation etc, it is difficult to say whether these effects are (presently) at the margin or represent a more fundamental change.

3.27 In our members' view the type of expenses incurred has probably not significantly changed, but the proportion of claims for different types of expenses may well have done (eg travel costs may have reduced but IT costs, including broadband, phones, laptops, iPads, new mouse, etc, increased). (See Appendix and response to Q20.)

3.28 **Question 9**

Has the type and amount of expenses employers reimburse changed in the last 5-10 years and, if so, how and why?

- ***Does this vary by sector or the type of expense?***

3.29 Please refer to our comments on Question 8 and the Appendix and the response to Q21.

3.30 In our members' view the economic downturn did lead to employers tightening up by restricting reimbursements for costs such as lunches and first or business class travel. It has also meant that many employees have 'doubled-up' on roles or areas covered, which may well have affected the type and amount of expenses. For example, if an employee is now covering two areas then this will affect the amount of travel expenses employers reimburse, especially if there is some disagreement over whether the employee has one or more permanent workplaces.

4 Current tax rules on employee expenses

4.1 Question 10

Do you think the scope of the current tax relief for employee expenses reflects the expenses employees have today?

- ***Are there any types of expenses that are currently eligible for relief where that no longer seems appropriate, and why?***
- ***Are there any expenses which don't fall within the current exemption which you think should and why?***

- 4.2 Generally, yes, the scope of the current tax relief for employee expenses reflects the expenses employees incur today (see Appendix and responses to Q22, Q23 and Q24) but we do have some further thoughts on this question.
- 4.3 We think that the current tax reliefs around working from home do not adequately deal with the new technology that allows employees to work from home more easily. For example, the current trend is for broadband, landline, mobile phone packages etc not to itemise items on bills, which means that claiming tax relief for business use becomes impossible.
- 4.4 Also, the rules on (a) international travel and subsistence (at Chapter 5, Part 5 of ITEPA 2003), and (b) on work-related training (sections 250-254, ITEPA 2003), which provide tax relief only where the employee is reimbursed (or the employer contracts direct), but not where the employee incurs an eligible expense that is not reimbursed do not seem fair. While the rules provide a measure of control over the cost to the Exchequer, in that they rest on whether or not the employer is prepared to fund, in times when employees are increasingly encouraged by their employer to retrain, develop new skills, dual-qualify, etc at the employee's own expense some easing of the work-related training rules may now be overdue. We think that this should feature in subsequent consultation.
- 4.5 Additionally, we think that the tax-free relocation allowance of £8,000 should be up-rated, as it now only reflects a fraction of the typical relocation costs that are incurred in practice. We suggest that the up-rating of a relocation allowance, and other flat rate tax-free expenses allowances (eg AMAPs), should also feature in subsequent consultation.

4.6 ***Question 11***

Do HMRC's rules on expenses guide employers' expense policies? For example, do some employers only reimburse expenses which qualify for a tax relief?

- 4.7 Generally, yes. As noted above, HMRC's rules on tax relief generally act as the benchmark for setting employer's policies on reimbursing employee expenses (see Appendix and response to Q25).
- 4.8 That said, employers may also be prepared to reimburse expenses that do not qualify for tax relief in certain circumstances, eg team drinks and other motivational events, overnight stays near the normal place of work where there are travel difficulties or the employee has had to work late, non-qualifying relocation costs (or qualifying costs in excess of the £8,000 threshold), home-to-office travel and local accommodation costs for non-executive directors and incremental packages for those on detached duty for over 2 years (including expats) such as accommodation, subsistence, school fees, etc.

4.9 Equally, as previously mentioned, employers may choose to not reimburse, or only partly reimburse, expenses which qualify for tax relief (eg triangular travel, lunches away from the normal workplace, etc).

4.10 **Question 12**

Do employees know the rules for expenses and how to claim for expenses which are not reimbursed?

- ***How do employees find this information?***

4.11 In our members' experience, often they do not (see Appendix and response to Q26).

4.12 Larger employers may well provide guidance on their business expenses policies via their intranet sites and direct employees to Gov.UK for further information. Other employers would expect their employees to find the information for themselves or verbally direct them to Gov.UK.

4.13 Employers do not have the resources to give individualised tax advice on issues that may be very complex, depending on the personal circumstances of the employee. Nor would the employer wish to assume the duty of care that may result from providing such advice.

4.14 **Question 13**

Do employees usually claim directly or indirectly from HMRC?

- ***Why do employees claim in different ways and does this vary by the type of expenses?***
- ***Do employees use agents to claim on their behalf? If so, why do employees do this? How much are they claiming for and how much does it cost to use an agent? Please provide data if possible.***
- ***Do you think the use of agents has become more widespread? If yes, why do you think this is the case? Please provide data if possible.***
- ***Do employers ever claim a tax relief for expenses which aren't reimbursed from HMRC on their employee's behalf? If so, why?***

4.15 While some employees will claim tax relief on expenses not reimbursed by their employer directly from HMRC, either by making the claim themselves (eg via a P87 claim for employee expenses) or by using an agent to make the claim on their behalf, we think that the majority of employees do not submit a claim to HMRC (see Appendix and response to Q27).

4.16 We do not have reason to believe that employees use agents more now than 10 years ago to submit claims for tax relief to HMRC, albeit it is difficult to be definite on this point (see Appendix and response to Q28).

4.17 We also do not believe that employers generally submit claims to HMRC on their employees' behalf. That said, in the past it was possible for some employers, particularly in the construction sector, to agree arrangements with HMRC whereby, for example, they could pay a tax-free daily subsistence allowance to employees who were on detached duty. This was often accompanied by a salary sacrifice for an equal amount. This allowed the amount of pay attributable to daily subsistence that could benefit from favourable tax/ NIC treatment to automatically receive that favourable treatment. However, such arrangements

had become increasingly difficult to agree with HMRC over the last 5 years, and this has been reinforced by the legislation at Chapter 7A and Section 339A, ITEPA 2003 introduced by Finance Acts 2015 and 2016 respectively. And indeed the new Optional Remuneration rules (OpRA) effective from 5 April 2017.

4.18 Arrangements, such as those noted above were fairly commonplace in the construction sector and their absence may explain, at least in part, the increase in employee's own claims (possibly facilitated by agents or intermediaries).

4.19 **Question 14**

Are flat rate expense allowances still appropriate?

- ***If flat rate expenses allowances were not available, would employers reimburse these expenses?***

4.20 Yes, the flat rates are an administrative easement, especially in respect of mileage claims and to a lesser extent meals consumed away from the normal workplace (and, in part, they can assist employers in capping subsistence or overnight expenses). If they were not available then we would generally expect employers to reimburse the actual costs incurred (the mileage claim would be significantly more burdensome for both employees and employers). Alternatively, they may choose to pay a taxable and NICable allowance leaving it to the employee to claim a tax deduction but with the NIC representing an additional cost. (See Appendix and responses to Q29 and Q30.)

4.21 We think that there a review of what flat rate allowances are presently available, and the amounts involved, should be part of future consultation to ensure that the allowances remain fit for purpose.

4.22 **Question 15**

Do you have any other suggestions for how the tax rules could be made clearer or their administration could be simplified for employers and employees?

- ***How could HMRC make it easier for employees to claim the tax relief directly and do employees know that making a claim directly from HMRC is a free service?***

4.23 We think that HMRC could make it clearer that employees do not generally have to claim the tax relief via a Self-Assessment tax return and that in the majority of cases a claim for tax relief on expenses from employment can be made via form P87 (and making sure that the form is clear at the outset as to what information is required, and enabling a partially completed form to be saved where the employee finds further information is needed, and allowing the taxpayer to save the finalised online form so that he/she has a record of it).

4.24 More prominent flagging by HMRC on Gov.UK as to what employees should do would be helpful. For example HMRC's 'home' page does not immediately highlight employment expenses claims. Why not promote the message on the landing page given the relevance to so many people (especially around the time P60s and P11Ds are issued by employers)? A mention could be included on coding notes too (as could the possibility of coding-in recurring expenses). Also, clearer guidance on records required (eg that keeping e-records rather than hard copy receipts is acceptable) would be helpful too.

5 The future of employee expenses

5.1 Question 16

How do you expect expense practices to change in future?

- *Do respondents think there will be a wider range of employee expenses?*
- *Will the type of expenses employees pay, and claim for change?*
- *What factors will influence employers' decisions whether to reimburse or not in future? Will employers be less inclined to reimburse certain expenses?*
- *What are the contributing factors to these changes?*

5.2 We do not expect any radical changes to employers' reimbursement policies and decision matrices as to whether or not to reimburse an expense. In other words we think that employers will continue to assess whether the expense was necessary and reasonable in the context of the employee's duties of employment (see Appendix and response to Q33).

5.3 What is likely to change is the proportions of the various different types of expenses that are claimed for and reimbursed. The move to the gig economy, and the increased use of technology, will undoubtedly change which expenses are more frequently incurred by employees.

5.4 The increase in the number of workers in the gig economy, and the ongoing debate on whether such workers are employed or self-employed for employment and tax law purposes, suggests to us that there should be a review of the key areas where the rules on business expenses differ for the employed and self-employed, and whether the rules should be aligned more closely.

5.5 Question 17

Are there areas of the tax treatment for expenses that the government should explore further?

5.6 As noted above, we think that the Government should (i) seek to align the rules around which expenses an employer can pay or reimburse tax-free and which non-reimbursed expenses an employee can claim tax relief on (eg work-related training), (ii) review the rules around working from home (eg extra cost of working from home, packaged phone and broadband deals, etc), (iii) review the relocation expenses exemption threshold, and (iv) review the relevance of all existing flat-rate and benchmark scale rate allowances to see whether the expense and the amount remain relevant. More prominent flagging on Gov.UK on how people can claim tax relief on their employment expenses would also be helpful.

5.7 We would also suggest that, if the employer wishes, the Government allows employers to facilitate tax relief on eligible expenses that the employer has not reimbursed, or not reimbursed in full. HMRC's administrative costs in processing claims for tax relief on the expenses of employment could be reduced where (willing) employers wanted to assist their employees in this way. Employers would assess the expense information provided by the employee, much like they do under the reimbursed expenses rules, and, if satisfied that a deduction was due, reduce employees' taxable (but not NICable) pay by the eligible amount. This would be particularly helpful where the employer operates 'fairness' policies (eg triangular travel, not reimbursing lunches at temporary workplaces, restricted mileage rates where the employee receives a cash allowance, etc). Employers choosing to do this would

be likely to want to do so on an automated basis, but if this was permissible, we would anticipate that payroll software providers would develop ‘expense payment modules’ accordingly.

6 Acknowledgement of submission

- 6.1 We would be grateful if you could acknowledge safe receipt of this submission, and ensure that the Chartered Institute of Taxation is included in the List of Respondents when any outcome of the consultation is published.

7 The Chartered Institute of Taxation

- 7.1 The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT’s work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

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

The CIOT’s 18,000 members have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.

The Chartered Institute of Taxation
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