30 Monck Street
London
SW1P 2AP

T: 020 7340 0551
E: info@att.org.uk
W: www.att.org.uk

# PROPOSALS TO CLOSE IN ON PROMOTERS OF MARKETED TAX AVOIDANCE – DRAFT FINANCE BILL 2025-26 MEASURES

**Response by Association of Taxation Technicians**

## 1 Introduction

1.1 The Association of Taxation Technicians (ATT) is pleased to have the opportunity to provide comments on the policy paper outlining proposals to close in on promoters of marketed tax avoidance[1] and the accompanying draft legislation[2] (the 'Draft Legislation').

1.2 The primary charitable objective of the ATT is to promote the education and study of tax administration and practice. We place a strong emphasis on the practicalities of the tax system. Our work in this area draws heavily on the experience of our members who assist thousands of businesses and individuals to comply with their taxation obligations. This response is written with that background.

1.3 Our comments build on our response[3] to the open consultation on 'Closing in on promoters of marketed tax avoidance'[4] which was published at the Spring Statement on 26 March 2025.

1.4 We were pleased to have the opportunity to discuss aspects of the Draft Legislation with representatives of HMRC in a virtual meeting on 5 August. Whilst the meeting and proposed legislation has clarified some of the points raised in our previous submission, it has also raised a number of other issues, which we address below.

1.5 In this response, we have included a general comment on the proposed legislation in Section 2, followed by detailed commentary on the Draft Legislation in Sections 3-7. Please note that we have followed the

[1] Closing in on promoters of marketed tax avoidance - GOV.UK
[2] Proposals to close in on promoters of marketed tax avoidance - GOV.UK
[3] 2025 - RESPONSE - condoc - Closing in on promoters of marketed tax avoidance - FINAL.pdf
[4] Raising standards in the tax advice market: strengthening the regulatory framework and improving registration - GOV.UK

order in which the Draft Legislation has been presented on the policy page of GOV.UK, rather than the order within the policy paper itself.

## 2 General comments on proposed legislation

2.1 The ATT recognises that there is no place in our society for those involved in the creation, promotion, and sale of tax marketed avoidance schemes that do not comply with the letter or spirit of the law, and supports the Government's work in deterring, disrupting and otherwise frustrating promoters of tax avoidance.

2.2 The ATT is the leading professional body for people engaged in tax compliance services, and we do not specialise in legal services. However, our understanding is that a strict liability offence is a type of legal offence in which intent ('mens rea') such as knowledge, recklessness, or negligence is not required to establish liability. Rather, a person or business can be found guilty solely on the basis of having committed the act ('actus reus'), regardless of their intention or awareness that an offence was being committed.

2.3 Whilst we recognise that HMRC and Government want to send a strong message out to those who are involved in marketed avoidance activities, and note that this offence includes a 'reasonable excuse' defence, we have previously expressed the view that imposing a criminal sanction purely on the commission of an act without consideration of the individual's intent or understanding is neither proportionate nor appropriate in the context of tax compliance. We are therefore disappointed to see strict liability criminal offences included in aspects of the Draft Legislation.

2.4 Anti-avoidance information notices

2.5 We accept that tax avoidance schemes are often delivered through complex structures, and that getting to the 'controlling minds' behind their promotion and structure is often difficult, due to the number of entities and the use of stooge and shadow directors. We therefore support action taken by HMRC to hold these 'controlling minds' to account. We are therefore broadly in support of the introduction of the anti-avoidance information notices.

2.6 However, we have significant concerns regarding aspects of the Draft Legislation, particularly the introduction of a criminal sanction and the complexity of the proposed civil penalty regime.

2.7 Disclosure of tax avoidance schemes: legal professionals

2.8 We support proportionate and effective measures to tackle the involvement of the small number of legal professionals who play a role in designing and promoting tax avoidance schemes, including where appropriate publishing the legal advisers' details where they have been issued with a sanction or penalty.

2.9 We consider that the information that should be published about a legal professional or firm should be limited to that which is sufficient to ensure that the legal professional/firm can be clearly identified and not confused with other similar names or practices, and that the reason for disclosure is unambiguous. We understand why HMRC may wish to publish a legal professional's address (section 6(2)(b)) for example, to distinguish between legal professionals with similar names and to ensure transparency. However, we do not support the publication of private addresses, even where these also serve as an individual's business address. In an age where many professionals work from home, publishing such details could inadvertently expose individuals to significant personal risk.

2.10 Although not experts in human rights matters, this is particularly concerning for those who have experienced domestic abuse, stalking, harassment, or other safeguarding issues. Releasing home addresses publicly in these cases could pose serious threats to their safety and well-being. We believe this

raises broader human rights and privacy concerns and would strongly urge HMRC to consider alternative ways of ensuring clarity and accountability without compromising personal security.

2.11 For the publication of those legal professionals who play a role in designing and promoting tax avoidance schemes to serve a meaningful purpose, beyond simply enabling HMRC to demonstrate that action has been taken, the resulting lists must be widely publicised. This should include dissemination through multiple channels such as HMRC's website, social media platforms, and relevant trade publications, to ensure visibility among taxpayers, professional bodies, and the wider public

2.12 Section 3 sets out the penalties for making an incorrect declaration, including a financial penalty of up to £5,000. While we acknowledge that publication of an offender's details may carry reputational and economic consequences for the legal professional involved, we believe (although we do not have the empirical data to support) that a maximum financial penalty of £5,000 is insufficient to serve as a credible deterrent. There is a risk that some legal professionals may regard such a penalty as a mere cost of doing business.

2.13 Disclosure of tax avoidance schemes: offences and penalties

2.14 We welcome HMRC's decision not to introduce a new Disclosure Of Tax Avoidance Scheme (DOTAS) hallmark specifically targeting the features of disguised remuneration schemes and believe that the current hallmarks are sufficient.

2.15 For the reasons set out in paragraphs 2.2 to 2.3, we consider the introduction of a criminal strict liability offence for a promoter's failure to disclose a tax avoidance scheme under either the DOTAS or the Disclosure of Avoidance Schemes for VAT and Other Indirect Taxes (DASVOIT) regimes to be inappropriate. Whilst the DOTAS and DASVOIT hallmarks serve an important function in identifying potentially aggressive tax planning arrangements, the presence of a hallmark alone does not equate to criminal behaviour. Criminal sanctions should be reserved for cases where there is clear evidence of deliberate, dishonest, or fraudulent conduct, rather than for mere technical failures or good-faith disagreements about disclosure obligations.

2.16 We believe that criminal sanctions should instead be directed at those responsible for the design and creation of tax avoidance schemes. This would more effectively address the issue at its root, ensuring that enforcement efforts are targeted at those who are deliberately engineering such arrangements, rather than inadvertently ensnaring others through overly broad or inflexible provisions

2.17 We understand from our roundtable discussions with HMRC that the Government has indicated a willingness to consider how the criminal sanctions could be more precisely targeted. We welcome this openness and support efforts to ensure that the criminal sanction is focused solely on those within scope, namely, the small but persistent group of promoters engaged in the creation and promotion of tax avoidance schemes, while avoiding unintended consequences or imposing unnecessary burdens on generally compliant businesses.

2.18 Targeting criminal liability too broadly risks capturing legitimate professional activity and could distort the tax advice market. Advisers may be deterred from offering legitimate services if they perceive an undue risk of exposure to criminal liability, even where there is no intent to promote avoidance.

2.19 To ensure the proposed criminal sanction is appropriately focused and avoids unintended consequences, we recommend refining the legislation in the following ways. First, the offence should require a deliberate or reckless failure to disclose, rather than operating on a strict liability basis. This would ensure that only those who intentionally or knowingly fail to meet their disclosure obligations are subject to criminal

penalties. Second, we suggest adopting a **tiered enforcement approach**, whereby civil penalties or formal warnings are used in the first instance, with criminal sanctions reserved for cases involving persistent non-compliance or aggravating factors. Finally, the criminal offence could be limited to **repeat offenders or those designated as high-risk promoters**, ensuring that enforcement efforts are concentrated on the small number of actors who are consistently and deliberately non-compliant. These measures would strike a more proportionate balance between effective deterrence and fairness, while supporting compliance among the wider adviser and promoter community.

2.20 We agree that the civil penalty regimes under both the DOTAS and the DASVOIT legislation require updating. We consider that the current financial penalties, as revised, provide a serious and proportionate deterrent to potential promoters.

2.21 We note that the updated penalties for DOTAS and DASVOIT are now set out in the Finance Act 2004, rather than in the Taxes Management Act (TMA) 1970. However, there is a reference indicating that a penalty imposed under this Part is to be treated as a penalty imposed under the Taxes Acts, and therefore is to be determined in accordance with section 100(1) of the TMA 1970. On that basis, we assume that the usual appeals process against such penalties continues to apply. However, as this is not made explicit in the new provisions, we would welcome clarification to confirm that the standard rights of appeal remain available.

2.22 Promoter Action Notices

2.23 The ATT supports actions aimed at frustrating the operations of the small, persistent, and determined group of promoters of tax avoidance who exploit taxpayers and damage the Exchequer. We support the introduction of the Promoter Action Notices (PANs) which could deprive promoters of the products or services connected to the promotion of their avoidance schemes.

2.24 Given that a PAN has the potential to curtail a legitimate taxpayer's income stream, we welcome the safeguard that such a notice would not be issued until the promoter has been made aware of their breach of the relevant legislation and has been given an opportunity to make representations (clause 1(3)). Whilst this may delay the issuance of a PAN, we agree that, on balance, it is essential to ensure that a breach has in fact occurred before requiring a business to cease providing goods or services to the promoter. This is a necessary protection, particularly where the consequence is a potential loss of income for a compliant business.

2.25 The comments made between 2.9 to 2.11 regarding sanctions for publishing personal details of legal professionals are equally applicable to these provisions.

2.26 We have seen the response from the Chartered Institute of Taxation (CIOT), who raise some important and practical questions around logistical issues. These include: How will the provisions apply if goods are already in transit when the PAN is issued? What happens if a contract has been partially fulfilled before the PAN takes effect? In the case of insurance policies, does the policy terminate on the date of the PAN? Would the PAN prevent new claims from being made, or affect claims already submitted but still under consideration by the insurer? We support these questions.

2.27 Universal Stop regulations

2.28 We support the introduction of Universal Stop Notices (USNs), which are intended to prevent all individuals from promoting or enabling schemes that are the same as, or substantially similar to, those identified in the notice. The original Stop Notice (SN) regime, introduced in 2014, was aimed to prevent promoters from marketing schemes that HMRC suspected were ineffective, to reduce the number of

clients entering into such schemes, and to minimise the risk of taxpayers continuing to use them over multiple tax years, potentially incurring larger liabilities if the schemes were ultimately found not to work.

2.29 However, the existing SN regime does not adequately address situations where promoters close down the company subject to the notice and then promote a similar scheme through a different company with different directors, a practice commonly referred to as 'phoenixing.' This enables them to sidestep the SN rules and undermines HMRC's ability to use the regime as intended.

2.30 We believe that these rules once implemented will allow HMRC the ability to sanction promoters of all types of tax avoidance schemes. However, we questioned whether such sanctions will sufficiently impact the entire promoter group, or whether certain actors would remain undeterred by either the financial or proposed criminal sanctions. We understand that many of the 20 to 30 known promoter organisations operate through offshore entities, often embedded within complex corporate structures. While enhanced financial and criminal sanctions may serve as a deterrent for onshore promoters, we remain sceptical about their efficacy in dissuading offshore promoters from engaging in similar activities.

2.31 We note that the Draft Legislation does not appear to provide for the publication of USNs. We believe that it is important that those involved in the promotion or enabling of tax avoidance, as well as the general public should be made aware of an issued USN. However, we also recognise that relying solely on passive publication may not be sufficient to ensure timely and comprehensive awareness. This is particularly true where individuals or businesses may not be proactively monitoring GOV.UK.

2.32 We recommend that there is publication of USNs and that to strengthen awareness and promote compliance, we suggest that HMRC consider additional measures, such as:

- Targeted communications to known promoters, enablers, and relevant industry bodies where appropriate and legally permissible;
- Email alerts or subscription services that allow stakeholders to receive immediate notification when a USN is issued or updated;
- Trade press engagement and outreach via professional and regulatory bodies to help disseminate key information quickly;
- Highlighting USNs within HMRC's agent and stakeholder newsletters and relevant technical updates;
- Clear tagging and categorisation of USNs on GOV.UK to improve visibility and searchability.

These steps could help ensure that those affected by a USN are more likely to be aware of it in real time, reducing the risk of inadvertent non-compliance and supporting HMRC's enforcement objective

2.33 We also have some concerns about the use of secondary legislation to make key regulations under this regime. Secondary legislation typically receives significantly less parliamentary scrutiny than primary legislation and may be subject to limited or no debate or oversight. Given the potentially serious consequences for individuals and businesses it is essential that there are sufficient transparency, accountability, and opportunity for parliamentary scrutiny. We would therefore encourage the Government to consider whether certain core provisions should be set out in primary legislation, or at the very least, subject to the affirmative resolution procedure to ensure an appropriate level of oversight.

## 3 Detailed commentary on Draft Legislation - Anti-avoidance information notices

3.1 We have made some general comments at 2.4 to 2.6.

3.2 Clause 1 provides a definition of 'connected persons'. However, sub-clause (1)(a) seems to refer to the prospective defaulter directly, and possibly to individuals connected to them, whereas sub-clauses (b) and

(c) appear to more clearly address connected persons. It would be helpful to clarify whether the wording in sub-clause (1)(a) accurately reflects the intended scope.

3.3 We understand that clauses 1(2)(a) to (d) are intended to set out separate circumstances in which one person may be considered connected to another. If that is the case, it may be helpful to include the word 'or' at the end of each sub-clause to make it clear that these are alternative conditions, rather than cumulative ones.

3.4 Our reading of clause 3 is that HMRC can issue an information notice to a connected person about their compliance with "an anti-avoidance enactment" or to obtain information to consider "whether HMRC could take, action against the connected person under an anti-avoidance enactment." This seems to be a first party notice potential to a 'controlling mind' connected to a person who is or has been contravening an anti-avoidance enactment. Can you please confirm that this is the intention of this clause.

3.5 Clause 9 – Restriction on disclosure of notices – provides that:

(1) An information notice may require the recipient not to disclose the existence or contents of the notice to:

(a) the connected person to whom the notice relates,

(b) any person who might reasonably be expected to disclose the existence or contents of the notice to the connected person, or

(c) any other person.

We note that the inclusion of sub-paragraph (c) "any other person" appears to render sub-paragraphs (a) and (b) redundant, as it would already encompass all individuals, including those specified in (a) and (b). For clarity and consistency, it may be helpful either to remove the duplication or to explain the distinct purpose of each sub-paragraph if they are intended to convey specific nuances.

3.6 Clause 15(1)(b) provides that a person who commits an offence under clauses 12 to 14 is liable, on conviction on indictment, to imprisonment for a term not exceeding two years, a fine, or both. Clause 12(1)(b) sets out that an offence is committed where a person, in purported compliance with an information notice, carelessly or deliberately provides inaccurate information. "Carelessness" is defined in clause 12(3) as "a failure to take reasonable care."

3.7 Whist we acknowledge the inclusion of a 'reasonable excuse' defence, we are seriously concerned by the proportionality of imposing criminal liability with a custodial sentence of up to two years for conduct that is merely careless. Carelessness, by its nature, implies a lack of intention or recklessness, rather than any deliberate wrongdoing. Criminal sanctions, particularly those involving imprisonment, are generally reserved for conduct involving intent, dishonesty, or serious negligence. Extending criminal penalties to cases of ordinary carelessness risks overcriminalisation and may undermine confidence in the fairness of the regime.

3.8 We strongly recommend that only deliberate provision of false or misleading information should give rise to criminal liability under clause 12. Instances of carelessness should, where necessary, be addressed through civil penalties, which offer a more proportionate and appropriate response.

3.9 Clauses 16 to 21 introduce a range of civil penalties for breaches relating to anti-avoidance information notices. These provisions include, at various points, a distinction between penalties applicable to financial institutions and those applicable to other recipients. We are concerned that this differential treatment

introduces unnecessary complexity into an already detailed and comprehensive penalty framework for non-compliance with information notices.

3.10 As outlined in our consultation response, we take the view that the civil penalties should be aligned with those set out in Schedule 36 to the Finance Act 2008. Introducing new and differing penalty rates risks overcomplicating the information notice regime and could lead to confusion and inconsistency in enforcement.

3.11 If there are concerns that existing penalties (whether for financial institutions or other parties) are not acting as an effective deterrent, we would suggest that a broader review of all penalties associated with information notices be undertaken. This should include not only the new provisions but also those already established in statute, to ensure consistency, proportionality, and clarity across the regime.

3.12 Clause 23 is titled "Reasonable excuse", yet three of its four sub-clauses focus on circumstances where a reasonable excuse is explicitly not available. As there is no statutory definition of "reasonable excuse", the term must be interpreted according to its ordinary meaning. This necessarily requires a case-by-case assessment, taking into account the specific facts and the individual's abilities and circumstances.

3.13 HMRC's Compliance Handbook (CH160100 – Reasonable excuse: overview) defines a reasonable excuse as "something that stops a person from meeting a tax obligation despite them having taken reasonable care to meet the obligation." In the absence of a statutory definition, there is a risk that recipients of a PAN may attempt to delay compliance with the notice, specifically, the withholding of goods or services from the identified target, by appealing the notice and relying on the Tribunal system to determine whether a reasonable excuse exists. This could occur even in cases where it is arguably clear that no such excuse is present. Such delays could undermine the efficacy of the regime.

3.14 In the absence of a clear legal definition of what constitutes a "reasonable excuse," we question the practical value and legal certainty offered by this clause. Whilst we appreciate that the concept of "reasonable excuse" is fact-specific, the lack of statutory clarity introduces ambiguity, which may result in inconsistent interpretation and application, both by those subject to the provision and by decision-makers. This, in turn, undermines the predictability and enforceability of the regime and may open the door to unnecessary litigation or tactical delays (as referenced above). For a provision intended to clarify compliance obligations, the current drafting of the legislation risks generating further uncertainty rather than resolving it.

3.15 Clause 28 appears to contain a typographical error. In the definition of "arrangements," the second instance of the word "or" should read "of," so that the clause correctly reads: "arrangements" includes any agreement, scheme, arrangement or understanding of any kind, whether or not legally enforceable, involving one or more transactions, and includes a proposal for arrangements." This correction is necessary to ensure the clause reads coherently and reflects the intended meaning.

## 4 Detailed commentary on Draft Legislation - Disclosure of tax avoidance schemes: legal professionals

4.1 Apart from the general comments made at 2.7 to 2.12 we have no further comments on the detailed legislation as drafted.

## 5 Detailed commentary on Draft Legislation - Disclosure of tax avoidance schemes: offences and penalties

5.1 We have made some general comments at 2.13 to 2.21.

5.2 Paragraph 2 introduces a new section 314C - Liability for senior managers into Finance Act 2004 where a 'senior manager' is liable to be penalised or sanctioned if the offences are committed by a body corporate or partnership and it can be demonstrated that the offence is "committed with the consent or connivance of a senior manager, or is attributable to the neglect of a senior manager".

5.3 While the term 'senior manager' is defined in the new section 314(2), we are concerned that the legislation may not effectively target the individuals it is intended to. This is particularly concerning given the severity of the potential consequences, including the possibility of a custodial sentence of up to two years. It is essential that the scope of the definition is sufficiently precise to ensure that only those with appropriate responsibility and involvement are held criminally liable.

## 6 Detailed commentary on Draft Legislation - Promoter action notices

6.1 We have made some general comments at 2.22 to 2.26.

6.3 If HMRC intend on proceeding with the preliminary notices, then we would recommend changes to clause 2(3) which states that "A notice under this section may request information from the recipient." While we assume that the intention is to request information specifically relating to the goods or services provided by the recipient to the promoter, the clause does not state this explicitly. As currently drafted, it could be interpreted broadly to permit HMRC to request any information from the recipient, regardless of its relevance. To avoid ambiguity, we recommend that the sub-clause be amended to clarify the scope of the information request by adding the words: "… in relation to the recipient's relationship with the promoter or the goods and services provided."

6.4 Clause 2(2)(c) provides that "the recipient of the notice [has] a period of 30 days from the date of the notice to make representations to HMRC." While we welcome the opportunity for recipients to respond, we believe that a 30-day timeframe is insufficient in many cases. Preparing a comprehensive response may require the recipient to gather substantial documentation, seek professional advice, and fully consider the implications of the notice — all of which can be time-consuming, particularly for smaller businesses or individuals with limited resources.

6.5 We therefore recommend that the period for making representations be extended to 60 days. This would provide a more reasonable and practical timeframe, ensuring that responses are properly informed and reducing the risk of rushed or incomplete submissions. It would also be consistent with other areas of tax legislation where 60-day response periods are considered appropriate.

6.6 We also recommend that HMRC provide supplementary guidance or a factsheet to accompany the PAN. This should clearly explain the purpose and implications of the notice, outline the process for making representations, and provide examples of the types of representations that may be appropriate. Clear guidance would help ensure that recipients fully understand their rights and obligations, and are better equipped to respond effectively.

6.7 We also consider that the legislation should clearly set out what will happen once representations have been made. In particular, it should specify how HMRC will consider the representations, what process will be followed, and within what timeframe the promoter will be notified of the outcome. Providing this clarity would help ensure transparency, procedural fairness, and certainty for those making representations.

6.8 Clause 3 sets out the circumstances in which HMRC may disclose information obtained under, or held in connection with, this legislation, strictly limited to the purposes for which the information was originally disclosed. We understand that this clause is intended to provide HMRC with a legal basis to share relevant

information with the recipient of a Promoter Action Notice, relating to the individual or entity promoting the arrangements, and to whom the recipient is supplying goods or services. This would help ensure compliance with the taxpayer confidentiality obligations under the Commissioners for Revenue and Customs Act 2005, while also equipping the recipient with the necessary information to identify the promoter.

6.9 If our understanding above is incorrect, we would welcome further clarification from HMRC on the intended scope of clause 3. In particular, we would appreciate it if HMRC could provide examples of the specific circumstances in which it envisages relying on these disclosure provisions, including the types of information that may be shared, the intended recipients, and the purposes for which such disclosures would be made. This would help ensure transparency and support stakeholder understanding.

6.10 The points made above at paragraphs 6.4 to 6.7 regarding the timeframe for making representations and the effect those representations may have are equally applicable to the civil penalties representations set out in clause 5(3)(b).

6.11 Clause 7(c) ensures that the PAN does not restrict the provision of legal services. Whilst it is important that promoters retain access to legal representation, there are a range of other professional services that they should also continue to have access to, which are not currently covered by the exemption in Clause 7. These include, but are not limited to, audit, accountancy, tax compliance, payroll, and insolvency services. Restricting access to these essential services could have unintended consequences, including impairing a promoter's ability to meet ongoing legal and regulatory obligations or to wind down their affairs in an orderly manner.

6.12 Clause 8 is titled "Reasonable excuse" and the comments made between 3.12 and 3.14 in relation to the information notices "reasonable excuse" clause are equally applicable to these provisions.

## 7 Detailed commentary on Draft Legislation - Universal stop regulations

7.1 We have made some general comments at 2.27 to 2.3.

7.2 Clause 1(3) provides that regulations may specify the arrangements to which a Universal Stop Notice (USN) relates. While the clause sets out several possible ways these arrangements could be described, none of them are currently required to be included. We believe the regulations should be required to include, at a minimum, the elements set out in subparagraphs 3(a)(i) and (ii), namely, a description of "some or all of the steps to be taken by participants or other persons" and "the tax advantage sought." The remaining descriptors could appropriately remain as optional (may includes). Requiring these core elements would ensure a baseline level of clarity and specificity in USNs, providing greater certainty for those subject to them.

7.3 Clause 2(1)(a)–(d) sets out the definition of a person who is considered to be promoting arrangements, identifying four activities that qualify when undertaken in the course of a business or with a view to monetary gain. However, the current drafting does not make it clear whether a person must carry out all of the listed activities, or any one of them, to be considered a promoter. To avoid ambiguity, we recommend clarifying the intended interpretation in the legislation. If the intention is that engaging in any of the listed activities is sufficient, we suggest amending the draft to insert 'or' at the end of paragraphs (a) and (b), and 'and' after paragraph (c), to improve precision and consistency.

7.4 Clause 6 provides for a criminal offence to be charged on a senior manager where it can be established that the promotion of the arrangement is committed with the consent or connivance of a senior manager

or is attributable to the neglect of a senior manager. The comments that we have made at 5.2 to 5.3 in relation to senior managers under the DOTAS arrangements are equally applicable here.

7.5 Clause 7 is titled “Reasonable excuse” and the comments made between 3.12 and 3.14 in relation to the information notices “reasonable excuse” clause are equally applicable to these provisions.

7.6 Clause 8 appears to contain a typographical error. In the definition of “arrangements,” the second instance of the word “or” should read “of,” so that the clause correctly reads: “arrangements” includes any agreement, scheme, arrangement or understanding of any kind, whether or not legally enforceable, involving one or more transactions, and includes a proposal for arrangements.” This correction is necessary to ensure the clause reads coherently and reflects the intended meaning.

## 8 Contact details

8.1 Should you wish to discuss any aspect of this response, please contact our technical officer, Steven Pinhey on spinhey@att.org.uk

**The Association of Taxation Technicians**

## 9 Notes

9.1 The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

9.2 Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government, and academia.

9.3 The Association has more than 10,000 members and Fellows together with over 7,000 students. Members and Fellows use the practising title of 'Taxation Technician' or ‘Taxation Technician (Fellow)’ and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.