



THE ASSOCIATION OF TAXATION TECHNICIANS

Trustee declaration of eligibility

After 1 August 2018, you will automatically be disqualified from acting as a trustee if:

1. You have an **unspent** conviction for any of the following:
 - (a) an offence involving **deception or dishonesty**
 - (b) a **terrorism** offence
 - (i) to which Part 4 of the Counter-Terrorism Act 2008 applies
 - (ii) under sections 13 or 19 of the Terrorism Act 2000
 - (c) a **money laundering** offence within the meaning of section 415 of the Proceeds of Crime Act 2002
 - (d) a **bribery** offence under sections 1, 2, 6 or 7 of the Bribery Act 2010
 - (e) a offence of **contravening a Commission Order or Direction** under section 77 of the Charities Act 2011
 - (f) an offence of **misconduct in public office, perjury or perverting the course of justice**
 - (g) in relation to the above offences an offence of: attempt, conspiracy, or incitement to commit the offence; aiding, or abetting, counselling or procuring the commission of the offence; or, under Part 2 of the Serious Crime Act 2007 (encouraging or assisting) in relation to the offence
2. You are **on the sex offenders register** (i.e. subject to notification requirements of Part 2 of the Sexual Offences Act 2003)
3. You have an unspent sanction for **contempt of court** for making, or causing to be made, a false statement or for making, or causing to be made, a false statement in a document verified by a statement of truth
4. You have been found guilty of **disobedience to an order or direction of the Commission** under section 336(1) of the Charities Act 2011
5. You are a **designated person** for the purposes of Part 1 of the Terrorist Asset-Freezing etc. Act 2010, or the Al Qaida (Asset Freezing) Regulations 2011

6. You have **previously been removed as an officer, agent or employee of a charity** by the Charity Commission, the Scottish Charity Regulator, or the High Court due to misconduct or mismanagement
7. You have **previously been removed as a trustee of a charity** by the Charity Commission, the Scottish Charity Regulator, or the High Court due to misconduct or mismanagement
8. You have been **removed from management or control of anybody** under section 34(5)(e) of the Charities and Trustee Investment (**Scotland**) Act 2005 (or earlier legislation)
9. You are **disqualified from being a company director**, or have given a disqualification undertaking, and leave has not been granted (as described in section 180 of the Charities Act) for you to act as director of the charity
10. You are **currently declared bankrupt** (or subject to bankruptcy restrictions or an interim order)
11. You **have an individual voluntary arrangement** (IVA) to pay off debts with creditors
12. You are **subject to** a moratorium period under a **debt relief order**, or a debt relief restrictions order, or an interim order
13. You are subject to an order made under section 429(2) of the Insolvency Act 1986. (**Failure to pay under a County Court Administration Order**)

I declare that I am not disqualified from acting as a charity trustee under the new rules as from 1 August 2018, and that:

- I am capable of managing and administering my own affairs
- I have not used a tax avoidance scheme featuring charitable reliefs or using a charity to facilitate the avoidance (note 1)
- I have not been involved in designing, promoting, organising or managing tax avoidance schemes (notes 1 and 2)
- I undertake to fulfil my responsibilities and duties as a trustee of the Association of Taxation Technicians (ATT) in good faith and in accordance with the law and within the objectives/mission of the ATT
- I will at all times seek to ensure the charity's funds, and charity tax reliefs received by ATT, are used for only charitable purposes

- I do not have any financial interests in conflict with those of the ATT (either in person or through family or business connections) except those which I have formally notified at meetings where trustees were required to make a decision which affected my personal interests. I will comply with the ATT's guidelines and specifically notify any such interest at any meeting where trustees are required to make a decision which affects my personal interests, and, unless the trustees agree otherwise, I will absent myself from that part of the meeting at which such a matter is being discussed. Where the trustees permit my presence during the discussion, I will not vote on the matter

Declaration

Charity Name and Number: The Association of Taxation Technicians 803480

I declare that:

* I am not disqualified from acting as a trustee from 1 August 2018; and

* I will inform the trustees promptly if, after the date of this declaration, one or more of the disqualification reasons applies to me

Full name:

Signature:

Date:

Home address:

Previous address:

(if moved within the past 12 months)

Date of birth:

National Insurance Number:

Notes:

1. Members must not create, encourage or promote tax planning arrangements or structures that:
 - (i) set out to achieve results that are contrary to the clear intention of Parliament in enacting relevant legislation; and/or
 - (ii) are highly artificial or highly contrived and seek to exploit shortcomings within the relevant legislation.
2. A member may be invited to introduce his clients to an arrangement from another source. The member would often be paid a commission for making such introductions which must be disclosed and accounted for in line with the member's professional body's rules.

Prior to considering the third party tax planning the member should ascertain whether the promoter is subject to a monitoring notice within the POTAS regime. The regime carries significant consequences for the monitored promoter, and any introducer or intermediary of the monitored promoter and any client that uses a monitored promoter's planning. If the third party is a monitored promoter within the POTAS regime it is difficult to envisage any circumstances in which it would be appropriate for the member to introduce their arrangement to clients.

Where there is no evidence that the promoter is a monitored promoter under the POTAS regime then the member should appraise the planning and form a view on its effectiveness and risk considering the points in PCRT 4.12 and 4.13 to understand whether the member wishes to be associated with the planning both from a technical and a reputational perspective.