

ATT/CIOT Annual Return 2017 – Guidance Notes

These guidance notes have been prepared as an aide-memoire in assisting Members with the completion of their 2017 Annual Return. Below is a step-by-step guide outlining the questions asked and suggested responses.

If the Member cannot find the answer they are looking for and need help or would simply like to discuss an aspect of the Annual Return please contact the Membership Team at annualreturn@ciot.org.uk or annualreturn@att.org.uk or call us on **0844 482 3925**.

Once the Member is logged in they will notice that if they are a Joint Member, a choice of completing their Annual Return for either ATT or CIOT will appear. Once the Member starts to complete their Annual Return they cannot change it from ATT to CIOT or vice versa. As a Joint Member, only one Annual Return will need to be completed for 2017.

Annual Return 2017

The Annual Return 2017 should be completed and submitted by the end of August 2017.

Annual Return - CIOT

Please follow the link below to go to the Annual Return form and complete the required information. You will be able to save the form and come back to it at a later date before submitting.

[Complete your Annual Return for CIOT](#)

Please note that joint members only need to submit their Annual Return once.

Annual Return - ATT

Please follow the link below to go to the Annual Return form and complete the required information. You will be able to save the form and come back to it at a later date before submitting.

[Complete your Annual Return for ATT](#)

1. Personal details

The Annual Return includes prepopulated personal details based on the Members profile. If any details are incorrect the Member can select the 'My account' link included and update their details. There is also a link to the profile page where the Member can change details such as address and employment etc. It's important that Members review and update their information where necessary.

Further information about the returns can be found on the [website](#).

An answer must be supplied to all questions marked with a * to enable us to process this form.

1. Personal details

Membership number: 172660

Forenames*

Surname*

Telephone*

Email*

Note: Changes you make to your details on this form will not update your contact record. You can visit '[My account](#)' section to check and update your details.

2. Tax Work

Depending on how the Member Answers this question further options will be presented.

2. Tax Work

Do you work in tax?*

Yes No

Please select the areas of your work below* (You can select more than one option. You will be asked to provide details for each option you select on the next page)

- Self-employed
- A director, principal, partner or member in an LLP
- An employee with no equity share or less than 5% share in the business
- An employee with a 5% or higher equity share in the business
- Other (please provide details)

Please provide details* (Max 20000 characters)

[Save for Later](#) [Previous](#) [Next](#)

If the Member answers 'Yes' to this question they have the option to select the areas of work they are involved in with their employments. Members have the option to select all of the options above. If they select 'Other' further information is required to be entered in a free text box.

For each of the options they select, Members will need to provide the details in the next section.

Note: When starting a new form, 'Save for later' option will only be available once the Member moves to the next step. The form is automatically saved when moving between steps using the Next and Previous buttons.

If the Member answers 'No' to this question they are required to select the appropriate reason.

If none of the options apply, the Member can select 'Other' and provide further details.

2. Tax Work

Do you work in tax?*

Yes No

If no, please select one of the options below to give a reason*

On maternity/paternity leave

On a career break

Fully retired (if you are retired but still do some paid tax work you should answer yes to the *Do you work in tax question above*)

Pro-bono work only

Other

Please provide details*

3. Tax Work Details

Based on the answers provided by Members in question 2 will determine what needs to be completed in the Tax Work Details section.

3. Tax Work Details

Please provide further details for each of the area of tax you have selected on the previous page.

A director, principal, partner or member in an LLP

Add Details

An employee with a 5% or higher equity share in the business

Add Details

Practice Registration Certificate - £30.00

I would like to purchase a colour practice registration certificate

In the example above each of the tax work areas selected are displayed as headings, where details can be added one at a time using the 'Add Details' button for each heading.

Depending on the tax work area selected, the details required will vary. Some will require information on Professional Indemnity Insurance, and others require information on the AML supervision.

Add Details

Please provide the details of the business.

Name of the business*

Address*

Telephone number*

Website address* (if there isn't one please enter 'none')

Does the business hold professional indemnity insurance cover in accordance with CIOT regulations*

Yes No

More details of the CIOT guidance on PII are available on the [website](#).

Anti-money laundering (AML) Supervisor*

More details of the CIOT guidance on AML are available on the [website](#).

Please save this entry before navigating away from this page.

Save Details

Cancel

Each selection detail needs to be saved once all the required information is provided. Members can add as many employment details under each heading as they wish.

Please save this entry before navigating away from this page.

Save Details

Cancel

Clear

As an example, 'An employee with a 5% or higher equity share in the business' option, requires nature of business to be provided but does not require AML supervisor.

An employee with a 5% or higher equity share in the business

Add Details

Add Details

Please select the nature of business for this employment*

- Firm, company or practice providing taxation services
- Industry or commerce
- Other

3. Tax Work Details

Please provide further details for each of the area of tax you have selected on the previous page.

A director, principal, partner or member in an LLP

Jewel Tax LLP
4 Jewel Road
London E17 4QX

Remove

Some Other Tax LLP
2 Mane Street
London W1 6RY

Remove

Add Another

An employee with a 5% or higher equity share in the business

Yet Another Tax Ltd
21 James Sreet
London SW1Y 5DF

Remove

Add Another

Similarly, the option to purchase a 'Practice Registration Certificate' is only available for some of the tax work areas selected. Members who opt for this will need to provide the name they wish to appear on the certificate. They will be asked to pay the fee online for the certificate for their form to be submitted.

Practice Registration Certificate - £30.00

I would like to purchase a colour practice registration certificate

How would you like your name to appear on the certificate?*

Jane Doe

DO NOT type in capitals; DO NOT include professional qualifications and designatory letters; DO NOT include your firm's name. You will be required to pay the fee with your submission.

4. Conduct & Declaration

The final step in the process to be completed by the Member is a series of questions about their conduct.

Members that selected 'No' to the first question about tax will not see the Professional Conduct questions below.

4. Conduct & Declaration

Professional Conduct in Relation to Taxation

Have you read the new standards for tax planning at 2.28 - 2.39 of Professional Conduct in Relation to Taxation?* <https://www.att.org.uk/professional-standards/professional-rules/professional-conduct-relation-taxation>

Yes No

Can you confirm that you conduct your tax work in accordance with the standards set out in PCRT?*

Yes No

Member conduct questions are displayed for all Members who are submitting their Annual Return, together with the question about CPD requirements.

The questions are Yes/No answers where a Yes answer will prompt the Member to provide further details in a text box.

d. Have you ever been disqualified as a director or trustee?*

Yes No

If yes, please explain*

Member Conduct

a. Have you ever been convicted of any offence in any court in the UK or elsewhere? Please detail any or all convictions that are not spent under the Rehabilitation of Offenders Act*

Yes No

b. Have you ever been the subject of disciplinary action by a professional body, tribunal or regulatory authority?*

Yes No

c. Have you ever been adjudged bankrupt or entered into a voluntary arrangement with creditors?*

Yes No

d. Have you ever been disqualified as a director or trustee?*

Yes No

CPD

Under the new regulations which became effective on 1 January 2017 all members need to consider their requirement to undertake CPD whether they work in tax or not in accordance with the CPD regulations and guidance: <http://www.tax.org.uk/professional-standards/professional-rules/continuing-professional-development-regulations>

Can you confirm you meet the CPD requirements?*

Yes No

If you are not able to meet the CPD requirements please indicate why*

Members are also asked a single survey question about their preference for receiving the Tax Adviser Magazine. This will enable the Institute/Association to make decisions on how this is provided to Members

Tax Adviser Magazine

We are considering options in relation to the way we distribute Tax Adviser Magazine and we would welcome your thoughts on how you might like to receive the journal in future.

Please select your preference below.*

- Hard copy delivery every month
 - Soft copy notification of online journal every month
 - None of the above, I can visit the website when I need to
-

Finally Members are asked to make a declaration about the accuracy of the information provided. Once this is complete, Members can confirm and submit the return.

Declaration

I certify that the information provided in this annual return is true and complete to the best of my knowledge and belief.

Confirm & Submit

If a 'Practice Registration Certificate' is being purchased, next step will be the payment page.

Payment for the following items:

Description	Amount
Annual Return Practice Registration	£30.00
Total:	£30.00

Card details

Card type*

VISA Credit

Card holder's name*

Card number*

Start date (MMYY)
(where available)

Expiry date (MMYY)*

CVV2/CVC2*

CVV or CVC is the last 3 or 4 digits of the number that is found on the signature line on the back of MasterCard and VISA credit cards