Tribunals (Scotland) Act 2014
Consultation on Draft Regulations
Response by the Chartered Institute of Taxation

1 Introduction

1.1 This is a response by the Chartered Institute of Taxation (CIOT) and the Low Incomes Tax Reform Group (LITRG) to the Scottish Government consultation on Draft Regulations regarding the Transfer of Functions and Members of the Scottish Tax Tribunals to the Scottish Tribunals; the rules of procedure for the First-tier Tribunal for Scotland Tax Chamber; and the Composition of the First-tier and Upper Tribunals for Scotland. These regulations are being made under powers contained in the Tribunals (Scotland) Act 2014.

1.2 The First-tier Tax Tribunal for Scotland and Upper Tax Tribunal for Scotland were established by the Revenue Scotland and Tax Powers Act 2014, to deal with appeals in relation to the devolved taxes. The Tribunals (Scotland) Act 2014 creates a new, simplified statutory framework for tribunals in Scotland. It brings existing tribunal jurisdictions together and provides a structure for new jurisdictions. The first set of regulations within the consultation aim to transfer the functions and members of the existing Scottish Tax Tribunals into the Scottish Tribunals; the second set draw up the rules of procedure for the First-tier Tribunal Tax Chamber; the third set lay out the composition of both the First-tier and the Upper Tribunal for Scotland.

1.3 As an educational charity, our 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 on tax issues are made solely in order to achieve this aim. For more details on the CIOT see the statement at section 7 below. The LITRG is an initiative of the CIOT to give a voice to the unrepresented taxpayer. For more details on LITRG see the statement at section 8 below.

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2 Executive summary and General Comments

2.1 We welcome the fact that these regulations are subject to consultation. We think that the approach that is being taken, in terms of transferring in existing functions, membership and composition, is reasonable and sensible.

2.2 For the most part, the proposed First-tier Tribunal Tax Chamber rules of procedure replicate the current rules of the First-tier Tax Tribunal for Scotland. On the whole, we welcome this approach. However there are areas where we think improvements could be made (and on which we have previously commented) and we draw attention to those areas in this response.

2.3 We have some concerns about the way in which time limits are expressed, while recognising that time limits are important in terms of ensuring efficient case management. We also note the omission of an important safeguard in rule 7, in relation to the Tribunal's ability to restrict a party's participation in proceedings. The proposed rules also introduce two new provisions, one of which allows parties to be accompanied by a supporter. We welcome the inclusion of this rule.

2.4 In terms of the First-tier Tribunal for Scotland Tax Chamber and its rules of procedure, there are some important principles to bear in mind. It is important that the First-tier Tax Chamber is both actually and perceived to be, independent from Revenue Scotland; the Tribunal system must be accessible to all; appellants must be fully advised of their appeal rights and be provided with adequate and neutral guidance on Tribunal procedures.

2.5 Effective case management is key, both in ensuring that special needs are catered for and that cases are heard efficiently and by the most appropriate panel. As we suggest at para. 4.1.19 below, the Tribunal should be proactive, rather than reactive, in terms of dealing with special needs. It should be noted that appeals can be biased against those unable to afford professional representation – the unrepresented appellant faces unfamiliar surroundings, as well as a complex and technical system in which their opponent is well-versed. In addition, they may be hampered by a lack of experience or skill in presenting a case. It is important therefore that case management does not exacerbate this.

2.6 There may also be a role for case management in identifying and assisting appellants who do not have a formal right of appeal or grounds for appeal, and perhaps should be making a complaint (against Revenue Scotland). In such cases, the Scottish Tribunals should direct the taxpayer to Revenue Scotland's complaints procedure.[1]

2.7 Consideration could also be given to providing a facility for tax and accountancy professionals to provide assistance on a *pro bono* basis.[2] This would be with the aim of making professional help available to those whose inability to afford assistance might have dissuaded them from pursuing a meritorious appeal. Not only would this give unrepresented appellants access to expertise similar to that available to Revenue Scotland, it might provide an opportunity to resolve issues before a full hearing occurs; in addition, it would provide reassurance to the

[1] https://www.revenue.scot/contact-us/making-complaint.

[2] It is our understanding that a good proportion of tax and accountancy professionals carry out *pro bono* work at least occasionally. The proportion might increase if a formal structure were provided within which they could operate. We would not advocate the use of public funds to pay fees to such professionals carrying out *pro bono* work, but a modest outlay of public sums could establish a scheme, provide premises, equipment, administrative support and out-of-pocket expenses.

Tribunal that the appellant's interests were being taken care of. Another useful function a *pro bono* panel of advisers could perform would be to give honest advice to litigants without a meritorious case, that they could save themselves, and the Tribunal, a lot of time and money by not pursuing it (cf. rule 10).

2.8 Expenses can be a barrier to accessing justice. Appellants of low or modest means will struggle to meet their own costs. The possibility of an adverse expenses award against them is a further disincentive to pursuit of their case. In the interests of justice, we favour an expenses-free environment at the First-tier Tribunal (as provided for in the rules). We think, however, that the 'no expenses' regime should be capable of being overridden for wholly unreasonable behaviour and that it must be made clear to potential appellants that the rule can also be applied to Revenue Scotland (not just the appellant). We welcome the discretion available to the Tribunals to award some or all of the expenses, rather than it just being an all or nothing option.

2.9 Equally, out-of-pocket expenses can be a barrier to accessing justice. We think that it would be helpful if the Tribunal were able to make a contribution towards an appellant's out-of-pocket expenses in attending a Tribunal hearing, such as travel, loss of income/earnings, child-minding, etc. This would ensure that low-income and unrepresented appellants are not prevented from accessing justice as a result of the cost of travel between their home and the nearest hearing centre.

2.10 We note that there are currently no fees in the Scottish Tax Tribunals and there are no plans to introduce fees in the First-tier Tribunal for Scotland Tax Chamber. We welcome this approach, as fees can also be a barrier to accessing justice.[3] We note however that there is the unfortunate possibility of confusion from early in 2017 when the Ministry of Justice introduces fees in respect of the UK tribunals for tax, which continue to operate in Scotland in respect of reserved taxes.

3 Questions on the transfer of the Scottish Tax Tribunals

3.1 ***Q1: Do you have any comments on the draft transfer of functions and members Regulations?***

3.1.1 We have no comments on the draft First-tier Tribunal for Scotland (Transfer of functions of the First-tier Tax Tribunal for Scotland) Regulations 2017 in Annex A.

3.1.2 In respect of the draft Upper Tribunal for Scotland (Transfer of functions of the Upper Tax Tribunal for Scotland) Regulations 2017 in Annex B, the reference in regulation 2, within the definition of 'the Upper Tax Tribunal for Scotland', should be to the 'tribunal established by section 21(**3**)', rather than 'section 21(2)'.

3.1.3 In respect of the draft Tribunals (Scotland) Act 2014 (Ancillary Provisions) (Scotland) Regulations 2017 in Annex C, footnote 12 refers to 'S.S.I. 2014/132'. This should read 'S.S.I. **2015**/132'.

3.2 ***Q2: Are you content with the provisions regarding transitional arrangements?***

[3] For further comments, see the LITRG response to the Ministry of Justice's consultation in 2015: http://www.litrg.org.uk/latest-news/submissions/150915-ministry-justice-court-and-tribunal-fees-%E2%80%93-consultation-further-fees.

3.2.1 We think that the proposed transitional arrangements, as set out in paragraphs 13 ff. of the consultation document are reasonable. We note that communications with affected appellants and respondents will have to be clear and the arrangements should ideally be seamless from their perspective.

3.3 ***Q3: Are you content with the provisions relating to the transfer of functions and members?***

3.3.1 We note that the policy intent is for the Scottish Tax Tribunals (established by the Revenue Scotland and Tax Powers Act 2015) to transfer into the Scottish Tribunals structure (set up by the Tribunals (Scotland) Act 2014) with their existing membership and functions as far as possible in practice. We think this is reasonable and sensible.

3.4 ***Q4: Do you have any other comments you wish to make?***

3.4.1 We have no further comments.

4 Questions on First-tier Tax Chamber Rules of Procedure

4.1 ***Q1: Do you have any comments on the draft regulations on the First-tier Tax Chamber Rules of Procedure?***

4.1.1 We note that for the most part, the proposed First-tier Tribunal Tax Chamber rules replicate the current rules of the First-tier Tax Tribunal for Scotland, and indeed those of the UK First-tier Tribunal. While acknowledging this, in some cases those rules could be improved, and some of our comments are made with that in mind – often these reflect comments we have made previously in respect of the aforementioned existing rules.

4.1.2 Recognising the point made at para. 4.1.1, we are concerned about the way in which time limits are expressed. The respondent/appellant has to send items 'so that they are received' by the First-tier Tax Chamber by a specified date (rule 26(1), 27(2)). In the event of a postal strike, for example, we would expect the Tribunal to allow documents to be received late, if that were the reason for the delay. We would also hope that some discretion might be exercised if documents simply get lost in the post. We note that the Interpretation Act 1978, section 7 applies in Scotland,[4] under which if something is sent by post, properly addressed and with postage pre-paid, it is deemed to be received 'at the time at which the letter would be delivered in the ordinary course of post'. This would place a sufficient burden on anyone seeking to rely on it, as a person generally has to show to the Tribunal's satisfaction that they posted the item at the time they say they did. We wonder whether it might be worth considering whether specific reference could be made to that act, and altering the current requirement ('so that they are received') to one that demands documents to be posted or sent by a particular date? It might also be worth considering whether, if this approach were adopted, it would be appropriate to set out different deadlines for electronic communications (which are generally almost instantaneous) and those delivered by post.

4.1.3 The rules are unbalanced as time runs against the appellant/respondent from when the Tribunal **sends** the document, while time does not run against the Tribunal until

[4] http://www.legislation.gov.uk/ukpga/1978/30/section/7?view=extent.

the document sent by the appellant/respondent is **received**. It is also not clear how the appellant/respondent is to know the precise date on which the Tribunal sends the document, although that date is crucial in determining when the time limit starts to run. We would suggest that the actual date of despatch is clearly shown on documents sent by the Tribunal, rather than for example using the date when the document is signed.

4.1.4 We have the following comments on the list of contents to the rules. Rule 8 refers to 'dismissal' of a case, rather than 'striking out' (cf. the current rules of procedure for the First-tier Tax Tribunal for Scotland[5]). It would be helpful to understand whether there is a particular reason for the change in terminology, or whether the terms are being used interchangeably. Rule 9 refers to 'of a party's case'. We think this is incorrect, and it should be amended to reflect the title as given in the body of the rules, which refers to 'of parties'. The title for Part 4 refers to 'reviewing and appealing', rather than 'correcting, setting aside and appealing' decisions.[6]

4.1.5 We have the following comments on the body of the rules. Rule 1: the reference within the definition of 'basic case' should be to 'rule **24**'; the reference within the definition of 'respondent' part (c) should be to 'rule **9**'; the reference at the end of the definition of 'review period' is 'rule 37(5)' – should this be 'rule 37(**4**)'? There appears either to be missing text following the definition of 'standard case' (a hanging 'and'), or the '; and' should be deleted and replaced with '**.**'.

4.1.6 Rule 5(3) gives the Tribunal a wide discretion, which we welcome. We trust that the requirement in rule 5(3)(j) for 'a party to produce a file of documents for a hearing' would not be imposed on an unrepresented appellant without also providing them with the means to comply, for example the assistance of a court official or a *pro bono* representative. Rule 5(3)(a) refers to 'any rule or order'. Should this be extended to include practice directions? Rule 5(3) contains two sub-sections labelled (k). The second of these, following (l), should be labelled (**m**).

4.1.7 Rule 7(2) sets out what action the Tribunal may take if a party fails to comply with a requirement. We think it should include a qualification, to the effect that the Tribunal should take into account the circumstances of the party and any reason given for the failure to comply. In particular, there is a need for leniency where the reason for the failure was that the party was unrepresented, or did not have the means to travel to attend or give evidence, etc. It may be that the intention is for such circumstances to be taken into account when evaluating what is 'just'. We would prefer the rules to be explicit on this point. Rule 7(2) does not include the possibility of 'restricting a party's participation in proceedings'. This is a safeguard that is currently included at rule 7(2)(d) of the rules for the First-tier Tax Tribunal for Scotland, in respect of offensive actions by either party. Is this omission intentional?

4.1.8 Rule 8 applies only to appellants. We note that in the majority of cases before the Tax Chamber, the appellant will be a taxpayer, potentially unrepresented, and the respondent will be Revenue Scotland. Given the omission of the current rule 7(2)(d) (see para. 4.1.7 above) this appears not to be even-handed. To ensure that the respondent cannot ignore orders with impunity, we recommend that rule 7(2)(d) should be reinstated. Rule 8(2)(b) refers to dealing with proceedings 'fairly'. We suggest that this should be extended to 'fairly **and justly**'. We realise that 'justly' may be regarded as implicit in the concept of fairness. We would argue, however,

[5] S.S.I. 2015/184.
[6] Ibid.

that 'fairly' is a subjective concept,[7] while 'justly' is objective[8] and suited to a legal context. We note that the overriding objective as set out at rule 2(1) is 'to deal with cases fairly and justly'. Presumably rule 8 should replicate the objective set out at rule 2 – the two rules should mirror each other for the sake of consistency and clarity. Following rule 8(2)(b) there is a hanging 'or'. Has there been an unintentional omission of '(c) the First-tier Tribunal considers there is no reasonable prospect of the appellant's case, or part of it, succeeding.'?

4.1.9 Rule 10 refers to a party's act, omission or other conduct causing any other party to incur expense. So far as this concerns unrepresented appellants, we have a concern that despite acting reasonably in the course of the proceedings they may leave themselves open to an order in respect of expenses if it is judged that they have acted unreasonably in bringing the case. There needs to be a safeguard for low income, unrepresented appellants, who may not be able to engage the services of an adviser, and therefore may not have the means of recognising that their case is in fact hopeless (and their decision to bring it unreasonable as a result) (see para. 2.7). In addition, what is 'reasonable' is dependent on the individual circumstances of the appellant. Rule 10 features two sections, (4) and (5). Presumably these should be numbered (1) and (2)?

4.1.10 Rule 13 refers to 'section 1 of the Banking and Financial Dealings Act 1971' in defining 'working day'. We recommend that where reference is made to a provision of a UK statute, the relevant words be re-stated in the rules rather than effected by cross reference. This would avoid finding that the rules are amended by some unrelated change to the UK act, necessitating an amendment. It also makes the rules easier to read.

4.1.11 Rule 14(2) indicates that a party must (subject to rule 14(3)) accept delivery of documents by any method for which they provide contact details, such as email. Rule 14(3) includes provision for a party to inform the Tribunal and other parties that a particular form of communication should not be used. We welcome this proviso, but suggest that in addition it should be made very clear (ie steps should be taken to draw the provision within rule 14(3) to their attention) to parties that they need to indicate to the Tribunal and the other party if they do not wish a particular communication method to be used.[9]

4.1.12 In respect of rule 16(1)(c) we note that not all parties would be able to afford to appoint an expert. We recognise that experts may be helpful to the Tribunal however, and note merely that consideration may need to be given as to what would happen in such a situation. Rule 16(2)(a) should read 'allowed by an order **or** a practice direction**;**', rather than 'of a practice direction.'.

4.1.13 Rule 19 indicates the use of a 'casting vote' where there are two members.[10] We observe that, if differing views are held among panel members, it may be less unpalatable if a decision is handed down by a clear majority rather than by means of a casting vote. The casting vote method of determining the outcome is also presumed to be demotivating for the 'junior' panel member; yet, we accept that it is

[7] In particular, one person's concept of fairness is different to another person's and may depend on the context and the time at which it is evaluated.
[8] 'Justice' is an objective concept denoting the impartial application of the law.
[9] For further comments, please see the LITRG submission to the Ministry of Justice: http://www.litrg.org.uk/latest-news/submissions/161031-transforming-our-justice-system-assisted-digital.
[10] We note that this replicates section 41 of the Tribunals (Scotland) Act 2014: http://www.legislation.gov.uk/asp/2014/10/section/41.

difficult to see how this situation might be avoided, short of avoiding panels comprised of two members altogether.

4.1.14 Rule 20 makes provision in respect of the venues for hearings, leaving the time and place up to the President of Tribunals to determine. We trust that sufficient flexibility will be allowed to the parties to make alternative arrangements if those proposed are inconvenient, provided that the process is not delayed unfairly as a result. We recommend that there be provision for the appellant to specify at the outset where they would like their case to be heard; this could be achieved by including a box on the appeal form, which would allow the appellant to specify where they would prefer the case to be heard – the box could consist of options, where suitable premises are available, such as Edinburgh, Glasgow, Aberdeen, Dundee or Inverness. We hope that as far as possible those living in more remote locations will not be disadvantaged in terms of possible venues. Rule 20 refers to the 'President of Tribunals'. Should it refer instead to the 'Chamber President'?

4.1.15 Rule 24 deals with the allocation of cases. We question whether four tracks are necessary and whether three might suffice – Paper, Standard and Complex. This would be with the caveat that cases allocated to the Paper track should have the option to apply for a hearing. This suggestion would allow Paper and Complex cases to be dealt with appropriately and 'everything else' would follow the Standard process. It would be helpful to know the specific criteria that will be used to judge whether or not a case is Complex, that is, what will constitute the categories in Rule 24(4). Cases brought by low-income, unrepresented appellants can involve complex or important issues. It is however in the interests of low-income, unrepresented appellants that proceedings are kept as simple as possible. It would be helpful therefore if the Tribunal will have discretion in respect of allocation of cases. Rule 24(5) should refer to 'rule **29**', rather than 'rule 30'.

4.1.16 The time limits set out in rules 26, 27 and 28 are not balanced. Rule 26(1), the respondent has 42 days in a Default Paper case or 60 days in a Standard or Complex case. By contrast, the appellant has only 30 days in a Default Paper case (rule 27(2)) or 42 days in a Standard or Complex case (rule 28(2)).

4.1.17 Rule 29 deals with the transfer of Complex cases to the Upper Tribunal. We welcome the fact that such a transfer requires the consent of both parties. Where there are any differences between the regime for the Upper Tribunal and the First-tier Tribunal Tax Chamber, these must be made very clear to both parties, particularly unrepresented appellants. We recommend that a procedure for notifying them of any differences is written into the rules, and there should be an option for the taxpayer respondent to continue with the First-tier Tribunal expenses rules if the appellant (Revenue Scotland) is appealing to the Upper Tribunal against a finding in favour of the taxpayer at first instance.

4.1.18 Rule 31 refers to representatives. Should this be extended to refer to '**supporters** permitted by rule **12**'?

4.1.19 Rule 32 makes provision in respect of notice of hearings. We question whether 14 days is sufficient as a minimum period of notice, given that parties will have to make travel arrangements to appear at a hearing. This may be particularly the case for those having to travel from more remote parts of Scotland. In addition, parties may have other commitments, and an appellant who is an employee might have to arrange leave from work in order to be able to attend, for example. We hope that the case management process will keep parties informed as to the likely date and location of the hearing, so that its confirmation will not be unexpected. We also

think that there should be additional provisions requiring the Tribunal to assess any special needs of the parties prior to giving notice of the hearing time or venue. We note that hearings can include a hearing conducted by video link, etc. (rule 1). Given the potential difficulties in travelling across Scotland, this is a welcome provision for those with the requisite digital skills, reliable broadband access and equipment.

4.1.20 The case management process must take account of factors such as disability, lack of means to attend a hearing at a distant location, etc. in ensuring the hearing takes place at a suitable time and location. In relation to this, it would be helpful to know if an equality impact assessment has been carried out, as this would assist in demonstrating how such equality issues will be dealt with.

4.1.21 The title of rule 33 should be extended to read 'public and private hearings **and power to exclude**', to match the contents list. Is the omission of a reference to national security in rule 33(2)(a) intentional?

4.1.22 Rule 35(2) should refer to 'rule 5(3)(**f**)', rather than 'rule 5(3)(e)'. Rule 35(4) should refer to 'paragraph (**3**)', rather than 'paragraph (4)'.

4.1.23 Rule 37(4) should read 'at the instance of **the** First-tier Tribunal'. In the parentheses in rule 37(5), it should read 'confirm any decision it **made** or correct'. Alternatively, the 'it' following 'confirm' should be deleted. Should the reference in rule 37(7) be to 'regulation 2(**1**)', rather than '2(2)'?

4.1.24 Rule 38 allows for an application for permission to appeal. No time limit is specified. Presently, the time limit of 30 days following the 'relevant date' is set out in regulation 3 of SSI 2015/184.[11] The same time limit is specified in regulation 2 of SSI 2016/231.[12] We suggest that the time limit is set out explicitly in the rules. Alternatively, at the very least there should be a phrase akin to '**within the time limit set out in Regulation 2 of The Scottish Tribunals (Time Limits) Regulations 2016, SSI 2016/231**' added at the end of rule 38(1).

4.1.25 Throughout the rules, the terminology 'an order' is used, rather than 'a direction'.[13] It would be helpful to understand whether there is a particular reason for the change in terminology, or whether the terms are being used interchangeably. Particularly as, on occasion, the term 'direction' or 'direct' is used, cf. rules 25(2), 28(2), 29(2).

4.2 ***Q2: Do you have any comments on the new provisions regarding review of decisions and allowing parties to be accompanied by a supporter?***

4.2.1 Rule 12 Supporters – we welcome the insertion of this rule, which allows flexibility for unrepresented appellants to bring along support, for example, a McKenzie Friend.[14]

4.2.2 Rule 37 Reviews – we have no comments.

4.3 ***Q3: Do you have any other comments you wish to make?***

[11] http://www.legislation.gov.uk/ssi/2015/184/regulation/3/made.
[12] http://www.legislation.gov.uk/ssi/2016/231/regulation/2/made.
[13] S.S.I. 2015/184.
[14] A McKenzie Friend can best be described as anyone who accompanies an unrepresented appellant to Court or Tribunal, to help them. A McKenzie Friend is able to sit with the appellant in the Tribunal and offer advice and support as well as taking notes to help them. There is more information at: http://www.mckenzie-friend.org.uk/.

4.3.1 We note that sections on lead cases,[15] consent orders, clerical mistakes and accidental slips or omission, setting aside a decision which disposes of proceedings and power to treat an application as a different type of application have been omitted.[16] It would be helpful to understand whether this is intentional and receive confirmation that, where relevant, the provisions are included elsewhere.

4.3.2 We would like to see a provision within rule 35 requiring the publication of decisions.

4.3.3 The rules as drafted only appear to envisage hearings with appellants and respondents: they do not appear to cater for *ex parte* hearings. Consideration needs to be given as to whether additional rules are required for *ex parte* hearings.

5 Questions on composition regulations

5.1 ***Q1: Do you have any comments on the proposals regarding the composition of the First-tier Tribunal Tax Chamber?***

5.1.1 The proposals are reasonable.

5.2 ***Q2: Do you have any comments on the proposals regarding the composition of the Upper Tribunal when hearing referrals or appeals from the First-tier Tribunal Tax Chamber?***

5.2.1 The proposals are reasonable.

5.3 ***Q3: Do you have any other comments you wish to make?***

5.3.1 The numbering in regulation 1 is incorrect, commencing at (7), rather than (1).

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 and the Low Incomes Tax Reform Group are 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

[15] We note that material on lead cases is included in rule 5.
[16] S.S.I. 2015/184.

Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

7.2 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.

7.3 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.

8 The Low Incomes Tax reform Group

8.1 The Low Incomes Tax Reform Group (LITRG) is an initiative of the Chartered Institute of Taxation (CIOT) to give a voice to the unrepresented. Since 1998 LITRG has been working to improve the policy and processes of the tax, tax credits and associated welfare systems for the benefit of those on low incomes. Everything we do is aimed at improving the tax and benefits experience of low income workers, pensioners, migrants, students, disabled people and carers.

8.2 LITRG works extensively with HM Revenue & Customs and other government departments, commenting on proposals and putting forward our own ideas for improving the system. Too often the tax and related welfare laws and administrative systems are not designed with the low-income user in mind and this often makes life difficult for those we try to help.

8.3 The CIOT is a charity and the leading professional body in the United Kingdom concerned solely with taxation. The CIOT's primary purpose is to promote education and study of the administration and practice of taxation. One of the key aims is to achieve a better, more efficient, tax system for all affected by it – taxpayers, advisers and the authorities.

The Chartered Institute of Taxation and the Low Incomes Tax Reform Group
2 December 2016