

The Chartered Institute of Tax - embracing tax complian...

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I admit I've had very little time for the out-going President of the Chartered Institute of Tax, [John Cullinane](#) of Deloitte. If he chose he could find an opportunity to make an unhelpful contribution to the tax debate he seemed to take it.

It's good therefore to see that new President Rob Ellerby [has said](#) the following, which is very different in tone from his predecessor:

As the tax system becomes more complex and HM Revenue & Customs (HMRC) move to a risk-based approach for tax collection, the tax adviser's role has never been more crucial in ensuring that the taxpayer understands their obligations and pays the correct tax.

If that means he's embraced tax compliance (paying the right amount of tax, but no more, in the right place at the right time - with the right place meaning that the economic substance and form of the transaction coincide in a location) then I'll be delighted. Nothing would please me more than to find common ground with someone like the CIOT on this issue.