

# Association of Taxation Technicians

## Fit and proper persons declaration

**Name:**

**Role in the organisation: TRUSTEE**

I, the undersigned, declare that:

- a) I have not been convicted of, nor am I under investigation in respect of, an offence involving deception or dishonesty (**or** any such conviction is legally regarded as spent)
- b) I have not been involved in tax fraud or other fraudulent behaviour including misrepresentation and/or identity theft
- c) I have not used a tax avoidance scheme featuring charitable reliefs or using a charity to facilitate the avoidance (note 1)
- d) I have not been involved in designing, promoting, organising or managing tax avoidance schemes (notes 1 and 2)
- e) I am not an undischarged bankrupt
- f) I have not made compositions or arrangements with my creditors from which I have not been discharged
- g) I am not disqualified from acting as, nor have I been removed from serving as, a charity trustee, or been stopped from acting in a management position within a charity
- h) I have not been disqualified from serving as a Company Director
- i) I will at all times seek to ensure the charity's funds, and charity tax reliefs received by ATT, are used only for charitable purposes

**Signed**

**Date**

**Home address**

**Previous address**

(if moved in past 12 months)

**Date of birth**

**National Insurance No**

If you have signed this declaration but want to make any information known or clarify any points please add them in the space below.

## 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 circumstance 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.