

3 November 2011

Legal Services Board
7th Floor, Victoria House
Southampton Row
London
WC1B 4AD



Chartered
Institute of
Taxation

Excellence in Taxation

By email to: consultations@legalservicesboard.org.uk

Dear Sir

Enhancing consumer protection, reducing regulatory restriction

I am writing on behalf of the Chartered Institute of Taxation (CIOT) in response to the Legal Standards Board's (LSB) report 'Enhancing consumer protection, reducing regulatory restriction'. We have read the report with interest, as tax is an area of work which may come within the ambit of your work. The CIOT is supportive of the general stance of the report: we think the three themes that are set out are important and appropriate.

The CIOT has a particular interest in Legal Professional Privilege and we, together with the Institute of Chartered Accountants in England and Wales, are developing some proposals within this area in relation to tax advice. We would be pleased to share these with the LSB in due course.

If, as the LSB takes forward its work, it considers the field of tax advice, we would welcome the opportunity to have a discussion with you.

Please do not hesitate to contact me either by e-mail, jwhiting@ciot.org.uk or by telephone on 020 7340 0591. In my absence, my colleague Heather Brehcist (hbrehcist@ciot.org.uk and 07833 259356) will be happy to help.

Yours faithfully

John Whiting
Tax Policy Director

The Chartered Institute of Taxation

The Chartered Institute of Taxation (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 CIOT's comments and recommendations on tax issues are made solely in order to achieve its primary purpose: it is politically neutral in its work. The CIOT will seek to draw on its members' experience in private practice, Government, commerce and industry and academia to argue and explain how public policy objectives (to the extent that these are clearly stated or can be discerned) can most effectively be achieved.

The CIOT's 15,600 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA'.