

Professional Conduct in Relation to Taxation (PCRT) Helpsheet E: members' personal tax affairs

This helpsheet provides guidance on the application of the [PCRT Fundamental Principles and Standards for Tax Planning](#) in relation to a members' personal tax affairs and covers the following areas:

- tax returns and tax compliance
- disputes with HMRC and advocacy
- tax planning

Application

1. The content of this guidance is primarily applicable to members in professional practice but the principles apply to all members dealing with their own tax affairs and those of any other person or those with whom the member has a personal relationship – for example, family members and friends.
2. A member should always act in a way that will not bring the member or their professional body into disrepute.

Tax returns and tax compliance

3. A member's own tax affairs should be kept up to date. Neglect of a member's own affairs could raise doubts within HMRC as to the standard of the member's professional work and could bring the member or their professional body into disrepute.

Disputes with HMRC and advocacy

4. A member who is in dispute with HMRC regarding their own tax affairs may wish to consider engaging an agent to represent them.

Tax planning

5. A member should consider whether any tax arrangements with which they might be associated on their own behalf might bring the member and the profession into disrepute. In this regard, members are referred to the guidance set out in [Helpsheet B: tax advice](#).

While every care has been taken in the preparation of this guidance the PCRT Bodies do not undertake a duty of care or otherwise for any loss or damage occasioned by reliance on this guidance. Practical guidance cannot and should not be taken to substitute appropriate legal advice.

