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## WELCOME

**Welcome** to the second (Summer) edition of Tax Pulse in 2022. We opened the Spring edition by expressing the wish that your year had started well, but what a strange and unpredictable year 2022 is turning out to be, on many levels. At least it is now possible to travel more widely than has been the case for the last couple of years, assuming that your flight isn't cancelled of course….. In our last edition, we included an item on the tax position of crypto assets and another item on claiming loss relief where an asset has become worthless. With the benefit of hindsight, we perhaps should have made this a single article!

In this edition of Tax Pulse we look at the sometimes strange CGT outcome where you sell a foreign asset. We examine the English legal system where a tax dispute goes through the courts, and we look back at the history of foreign domicile (the issue having fallen under the spotlight again recently). In our guest article, Olga Kucherenko from Acorn Capital Advisers illustrates the benefits of periodically reviewing the functioning of a Family Office. Our regular 'US Tax Corner' feature focuses on the differing UK and US tax treatment of particular items of income and covers some facts about US reporting requirements. Our final item written by Am Downing, a Senior Tax Manager with the Firm, focuses on the work of Women In Tax, a not for profit body of which she is a serving committee member.

We hope that you enjoy reading Tax Pulse and if you have any feedback to give us or suggestions for future items, please direct your comments to the editorial team.

***The Partners***

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## CAVEAT VENDITOR! – CGT WHEN YOU SELL A FOREIGN ASSET

***Read this if you have assets or investments outside the UK***

Suppose you and your spouse bought a holiday home in France several years ago which you renovated and then used for family Summer holidays while the kids were growing up. But the kids have flown the nest now, have other interests and what with the triple whammy of Brexit, Covid-19 and the cost of living crisis, your visits to France have been less frequent, less convenient and getting more expensive. So, you are thinking of selling the property.

You bought the French property for €250,000, spent €85,000 on improvements and now it is likely to fetch €400,000. So, there is an anticipated economic gain of €65,000 but what with estate agents and notary fees, you are thinking that any capital gain would be modest and would most likely be covered by your and your spouse's annual exemptions (currently £12,300 each). So, no UK Capital Gains Tax (CGT) to pay, right?

Well, possibly. However, a long established principle of UK CGT is that for UK residents purchasing foreign or foreign currency denominated assets such as holiday homes, artworks or other financial products such as shares, corporate bonds or crypto currency, any capital gain or loss on sale is calculated based on the prevailing local foreign currency exchange rate against Sterling at the time of each relevant transaction, be it purchase, sale or the date when other costs such as enhancement expenditure or professional fees are incurred. So although no capital gain may arise in local currency, when foreign currency movements are taken into account, the position in Sterling terms could be quite different.

This is what two taxpayers (a husband and wife) found to their cost in a recent tribunal case. The Rawlings jointly purchased a Swiss residential property in August 2006 for CHF 563,000. The property was partly funded by a Swiss Franc mortgage and was let out as a holiday home. They sold it for CHF 730,000 in December 2016. So, like the example we started with, they calculated that a modest capital gain arose on sale. In their tax returns they reported a total capital gain of £39,433. HMRC disagreed and calculated that the total gain was £267,207. While the tribunal was sympathetic to the taxpayers' circumstances, they agreed with HMRC.

The gain arose because of the Swiss Franc's significant appreciation against Sterling during the ten year ownership period. The taxpayers also sought to deduct, in the calculation, the capital repayment costs of their foreign currency denominated mortgage on the basis that the cost of repaying the mortgage principal had increased in Sterling terms so the value of what they eventually received had fallen. The taxpayers asserted that this additional Sterling cost of the mortgage due to the currency fluctuation was a very real cost associated with the transaction and should be taken into account when computing the capital gain. HMRC viewed these funding costs as not being deductible and the tribunal agreed.

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It may seem absurd, unreasonable or unfair to pay tax due to the depreciation of Sterling. However, this is exactly what happened in Rawlings and the previous Bentley v Pike case. The latter case concerned a taxpayer who inherited a share of a German property from her late father but the taxpayer's name was only entered into the German land registry five years after her father's death. The Court found that the gain on sale should be computed in Sterling terms with the taxpayer's acquisition cost (to be deducted from the net sale proceeds) being the deemed market value in Sterling of her interest in the property at the time of her father's death in 1967, and not when her share of the property was legally registered in her name in 1972. The property was sold in 1973.

The Courts have consistently found this to be the correct treatment and in accordance both with statutory provisions and with the intentions of Parliament i.e. to tax the increase in value of the underlying asset. So, when calculating a gain or loss on disposal of a foreign asset, the Courts have similarly found that the value paid for an asset or received for the sale of an asset needs to be calculated in Sterling and only in Sterling at the dates of acquisition and sale; and the way in which an asset is funded should not be taken into account in calculating any gain or loss arising on the asset's disposal.

So, if you hold or are considering investing in or selling overseas or foreign currency denominated assets, perhaps assets which you bought or acquired many years ago (maybe by way of gift or inheritance), do be aware that foreign currency fluctuations can sometimes have a significant impact on the calculation of any capital gain or capital loss arising on sale for UK CGT purposes. Specific advice should be taken on any actual or proposed transactions.

Please speak to your usual R&H contact if you wish to discuss any aspect of this note.

## BATTLING THE TAXMAN – THE ENGLISH LEGAL SYSTEM DEMYSTIFIED

***Read this if you and HMRC just can't agree***

Many readers will have endured an HMRC enquiry, or will know someone who has. Nearly all of those enquiries will have been settled by one party or the other conceding, or both parties reaching a compromise of some sort. But what happens if agreement cannot be reached and there is a stalemate?

The answer is that HMRC will usually raise an assessment to close the enquiry, and may charge penalties. A referral can be made to one of the two tribunals which deal with tax cases, the First Tier Tribunal, and ultimately the case could proceed to the Upper Tribunal, Court of Appeal or the Supreme Court.

But this is to embark on a costly and uncertain journey. In the first instance, the three procedures which may assist are alternative dispute resolution (ADR), appeal and review.

### Alternative Dispute Resolution

The taxpayer can apply for ADR at any stage of an enquiry or tribunal proceedings. The aim is to help resolve disputes or agree on points, whether they are questions of fact or law, which need to be

taken to a tribunal. Unlike other forms of alternative dispute resolution found in commercial contexts, HMRC ADR is mediation rather than arbitration. Generally the mediator will be an HMRC employee not previously involved in the case; the taxpayer can appoint an independent mediator, but will be expected to meet the cost. It is a general rule of law that material arising from an ADR process is without prejudice, and cannot be used in subsequent tribunal proceedings. However, HMRC now require taxpayers to agree to HMRC being permitted to use information that is material to the tax or penalty position. Despite this, ADR may be helpful in suitable cases. Even if ADR is used, the taxpayer should appeal, in order to protect legal rights.

### Follower Notices

It is important to note one procedure provided for by anti-avoidance legislation; the Follower Notice. Users of a tax avoidance scheme which has been defeated in a tribunal or court hearing can be required to accept that earlier judicial ruling if HMRC issue a Follower Notice. There is a time limit of 12 months from the later of the judicial ruling or the taxpayer's claim or appeal. The taxpayer has 90 days to object to the Follower Notice, for example on the grounds that the earlier ruling is not relevant to the arrangements he entered into. HMRC will then either confirm the notice, or withdraw it. If the notice is confirmed, the taxpayer must either amend his return or agree to resolve the appeal in accordance with the earlier decision.

### Appeal and Review

Otherwise, an appeal can generally be made against any assessment or amendment made to close an enquiry. It must be made in writing, usually within 30 days. There are then four ways in which the appeal can proceed; the taxpayer can require HMRC to review the position, or HMRC may offer to do so, the taxpayer can notify the appeal to the tribunal, or the appeal can be settled by agreement. A review does not preclude the matter subsequently proceeding to tribunal, and the appeal can be settled by agreement at any time.

The review process requires HMRC to state their view of the matter at the outset. The review will then be undertaken by an HMRC officer with experience of the subject matter of the appeal, but who is independent of the decision maker and his line management. There is a 45 day time limit for the review and the taxpayer's representations must be taken into account, provided they are made in good time. A taxpayer who has appealed to HMRC may notify the appeal to the tribunal without requesting an HMRC review first, and in this case HMRC may not offer a review. The taxpayer can also notify an appeal to the tribunal if he does not want to accept the offer of HMRC review, or if he disagrees with the conclusions of one. There is no provision for HMRC to refer an appeal to the tribunal.

### Tax Tribunals

In most cases, appeals are initially heard and decided by the First Tier Tribunal, with the possibility of appeal to the Upper Tribunal. Questions of fact will usually be established in the First Tier Tribunal. Upper Tribunal decisions create legally binding precedents on matters of law.

The treatment of costs is different in the two tribunals. In the First Tier Tribunal each party will generally pay its own costs, except where there are costs arising from unreasonable behaviour or, sometimes, when cases have been designated as complex. The tribunal can make an award of costs, that is, a direction for one party to pay costs of the other, in complex cases, but not if the taxpayer has requested that the case be excluded from this regime.

In the Upper Tribunal there are wider powers for an order awarding costs, and the unsuccessful party will generally pay costs of the other side. The Upper Tribunal must give the person who will have to pay costs the chance to make representations, and if the payer is an individual, consider his financial means.

A party who disagrees with a decision of the Upper Tribunal can ask the tribunal for permission to appeal to the Court of Appeal. The appeal can only be made on a point of law. The Court of Appeal may, in limited circumstances, give permission for the appeal when the Upper Tribunal has refused.

### Judicial Review

A taxpayer who is dissatisfied with the exercise of administrative powers may be able to seek redress by judicial review in the High Court. This might be the case, for example, if he considers that HMRC have exceeded or abused their powers, or that the tribunal has acted unfairly or improperly.

Strict deadlines and procedural rules apply to all these tribunal and court remedies, and professional advice is highly recommended for anyone wishing to take advantage of them. Costs and the prospect of success must be carefully considered, but sometimes the importance of the principles, or the tax at stake, will be the driving factor.

## BUCKLE UP AND ENJOY THE RIDE: THE CONCEPT AND HISTORY OF DOMICILE

***Read this if you are interested in why domicile became a factor in the UK tax system***

As a professional advising non-UK domiciliaries, you know it is unlikely to be a good day (for you or anyone who crosses your path) when a story relating to domicile or the remittance basis of taxation comes as a package deal with your morning Nespresso.

The subject is never tackled in a positive way; “those foreigners”! It does not help that the law of domicile and the workings of the remittance basis are so obscure and difficult to explain, even to the “sophisticated” contingent. As such, it is almost impossible to push back with a rapid and effective riposte – a waste of time and efforts that is never going to achieve the intended outcome. Keep calm and carry on.

The most recent heavy artillery was deployed earlier this year when it came to light that not only does Mrs Sunak appear to have grounds to claim to have a foreign domicile, but also that she actually has had the temerity, for a number of years, to rely on English law, claiming the remittance basis of taxation and not paying UK tax on foreign dividend income. It is likely that any alleged benefit of her electing this regime would have been eroded by foreign withholding tax, most probably at a high non-treaty rate – but this is too nuanced and therefore by default is too much to cope with for mainstream media. The vast majority of their readers are uninterested to learn of the numerous ways in which UK resident foreign domiciled taxpayers make very significant fiscal – and non-fiscal - contributions.

Since the issue is back in the public eye, it is a timely opportunity to consider the history of domicile, the development of the remittance basis regime and the various initiatives and proposals to curtail it thrown in by Governments over the decades.

Any attempt at explaining the meaning of domicile in English law in layman's terms is doomed to failure, given its complexity. However, that is no reason not to try! The purpose of the notion of 'domicile' under English law in principle is to connect an individual to a system of law, in particular for laws of succession and aspects of family law (such as recognition of marriage). It does so by linking a person to a particular jurisdiction through a historical family connection (usually male bloodline) and also through the person's intentions in terms of where to reside and for what purpose. In short, your domicile is where your roots are. So, you acquire a domicile of origin at birth, 'inheriting' the domicile of the parent you are dependent on (in most cases, the father). This can change to a domicile of dependency elsewhere if your father's domicile changes before you attain the age of 16. You can also change your domicile (a domicile of choice) if you move to and settle in another country with the intention that it will become your home permanently or indefinitely.

I know what you are thinking: how on earth did this peculiar system of law become relevant to UK taxation?

To answer this question, one has to go back to the introduction of income tax in Britain in 1799; an unpopular but necessary measure to help fund the Napoleonic War. Although Pitt the Younger wanted to tax overseas income, at that time the only practical trading partner for people running businesses in the colonies was Britain itself, so profits would only be realised when products grown overseas were brought to the UK. For pragmatic reasons, therefore, the 1799 income tax provisions introduced a form of remittance basis so that foreign income only became taxable when brought to the UK.

By 1914, the picture had changed so that it was perfectly possible to earn profits abroad without bringing them to the UK. The 1914 Finance Act therefore abolished the remittance basis for overseas income, except for UK resident foreigners. In determining how to identify this class of taxpayer, there was already a ready-made concept of domicile which could be taken off the shelf and used for this purpose. Thus was born the remittance basis for UK resident but non-UK domiciled taxpayers.

Although it has made it to the present day in a somewhat curtailed form, the remittance basis of taxation has had a turbulent life:

- The 1974 Finance Bill under the Harold Wilson Labour administration included draft 'deemed domicile' provisions which were to apply to a person who had been resident in 9 of the previous 10 tax years. The provisions were mysteriously dropped;

- In 1988, a Consultative Document was published, proposing the replacement of the remittance basis with a provision whereby those resident in fewer than 7 of the previous 14 tax years would be allowed to apply a 2% tax rate to foreign income. This too was abandoned;

- In 2002, there was another concerted campaign by elements of the press to address the perceived unfairness of the remittance basis regime for wealthy foreigners. Forced to respond, the Labour Government published a lukewarm and somewhat superficial document, which (unsurprisingly) led to nothing;

- The biggest, actual changes occurred in 2008 (the introduction of the Remittance Basis Charge) and in 2017 (the limitation of the remittance basis to those who had been UK resident for 15 or fewer of the previous 20 tax years), along with other significant changes, for example, to the tax treatment of trusts.

And so, to the present day, and what the future might hold. The Labour Party has pledged to abolish the remittance basis of taxation altogether, so a change of government might well herald the end of a system which has lasted for more than 220 years. On the other hand, the regime has proved to be a serial survivor and any government has to look beyond political dogma to the practical effects of any further legislative changes in this space. Let's hope that pragmatism is a quality possessed by the present and future governments, of whatever colour – it is not always easy to feel very optimistic about it though.

## QUIS CUSTODIET IPSOS CUSTODES? - REVIEWING THE FAMILY OFFICE

***Olga Kucherenko of Acorn Capital Advisers considers the benefits of undertaking a periodic review of your Family Office***

Significant wealth comes with serious responsibilities, and family offices play an important role in helping families of wealth to manage, grow and protect their assets and coordinate the family's most complex and important affairs. However, over time a family office must adapt and respond to evolving requirements, growing in complexity of assets and investment strategies, cost pressures and the changing environment.

But who watches those who are watching out for you?

In this article we share our views and practical experience of how independent reviews can help families continuously get the most value from their family office.

### Why and when to review a family office?

Family offices are inherently private and, as a result, many operate in a bubble. Limited exposure to best practice can make it hard to maintain the highest professional standard. Consequently, we recommend that family offices should conduct a review at least every five years (ideally, three) so as to be able to adapt quickly to any shifting needs and stay at best practice.

Proactive reviews are a good way to ensure that family office structures, governance, operating model, talent pool, and systems remain fit for purpose to protect the family's reputation and legacy. A review is essential when a major liquidity event is on the horizon, when there is wealth transition from one generation to the next and when there are changes in the family office executive team.

### Future proofing a family office

To take a family office from "good to great" for future generations a review should focus on the following long-term success factors:

### Alignment with the family's strategy

Far too often, the family's investment objectives get derailed by a family office CEO/CIO with misaligned investment goals, risk appetite and timeframe. The most effective family offices have absolute clarity

about their purpose, are aligned with the goals of the family and evolve its service provision and functionality to provide the right support.

### Driving investment performance

Vital to long-term success is setting the right investment objectives and strategic asset allocation which should reflect the risk appetite, liquidity needs and investment horizon. An independent review will ensure investment objectives are still correct, in-house and external managers complement each other (i.e. diversify, not duplicate risk!) and returns have been achieved through skill, not by taking excessive risk or relying on luck. A review should also break down and benchmark all costs and expenses of managing the assets. The corrosive impact of compounding fees should not be underestimated.

### Maintaining robust structures and governance

The structures and governance should be aligned with the family's purpose and sufficiently flexible to deal with changing family dynamics and goals. The role of the family and their level of involvement, the need for external professionals, board and committee structures evolve over time and should be kept under review. Further, excessive secrecy and key man risk are permanent threats to the long-term success of the family office and should be prioritised in the reviews.

Legal structures need to be checked periodically for compliance with the economic substance rules, tax and beneficial ownership reporting obligations as well as relevant financial services regulatory, employment and immigration rules.

### Operational efficiency and resilience

Over reliance on manual work, duplication of duties, dated, non-integrated systems, and cyber threats are well known risks to family office operational efficiency and resilience. We recommend that family office reviews include an analysis of how tasks are performed as well as whether they are best delivered in-house or outsourced.

Often the most delicate and "too hard to deal with" aspect of the review is an assessment of the family office employees' skills, performance, and culture. Staff continuously falling short of the expected standards can have a detrimental impact on morale, especially in small teams, and overall performance. An independent assessment makes it easier to address these issues.

### Attracting and retaining the top talent

Offering competitive compensation and reward that are aligned with the family's goals and time-horizon is a must. In addition, reviews should focus on what employees increasingly demand, such as clarity of purpose, strategy, role responsibilities and communication, as well as a cohesive culture and access to best-in-class tools.

### Making a family office review a success

Some final tips for families planning a family office review:

- **Independence and objectivity are key.** Engage a professional adviser who does not have an existing relationship with the family office, is comfortable challenging the status quo, will not shy away from difficult topics and will bring fresh perspective.

- **View it as an investment** in the long-term sustainability and success of a family office, not a cost. It is a lot easier to fix something than dismantle and re-build.

- **As a family, be ready to change as well.** It is often the inability of family members to speak with one voice, lack of transparency as well as ad hoc and inconsistent approach to investments that prevent a family office from being at their top performance.

## US TAX CORNER

***Welcome back to our second rendition of US Tax Corner. In each quarterly edition of Tax Pulse, we take a key theme of US taxation and explore it in more detail.***

***All of our articles in US Tax Corner are written by our in-house UK/US tax team here at Rawlinson & Hunter. In this quarterly edition, we will take a brief look at the onerous US tax and informational reporting requirements.***

### Life on Mars?

To brighten the mood on an otherwise less exciting topic (US tax and informational reporting requirements), we will try to start things off on an upbeat note with an interesting question: What do the US and the landlocked Western European nation of Luxembourg have in common?

The correct answer is: Luxembourg and the US are the only two countries on Earth to pass domestic legislation governing the tax, legal and regulatory framework surrounding Space Mining. Space Mining involves exactly what it says on the tin: the fascinating process of mining outer-space asteroids and other extra-terrestrial bodies, e.g., the Moon or Mars.

These advancements in US Space Mining are fascinating for two key reasons:

1) Space Mining, like something you would see in movies such as Star Wars, is likely to start happening in our lifetimes; and

2) The US authorities like to leave nothing to chance and will tend to over-legislate, rather than under-legislate, any legal or commercial environment – including, it seems, ones not just limited to this planet.

Forget whatever you think you know about US tax; if you are a US person and own something – regardless of whether the asset is income producing or not – you must tell the US government, or you risk potential penalties from the IRS. Unfortunately, even escaping the confines of Earth's atmosphere will not absolve anyone from these responsibilities (sorry Jeff Bezos, Elon Musk, et al.).

### American Oddities

The slightly more down-to-earth (no pun intended) relevance for readers is that the US and the UK are similar in the respect that tax is assessed on 'taxable income'. However, what constitutes taxable income between the two jurisdictions differs and, perhaps excepting pensions schemes, there is no

specific relief in the UK/US Double Taxation Agreement that would allow one jurisdiction to afford the tax privileges offered by one jurisdiction to the other. For example, the US will subject the following to tax, either as income or capital gains, where we would not tax these at all in the UK:

1) Income and gains from cash or Stocks & Shares Individual Savings Accounts (or ISAs for short)

2) Lottery, scratch-card, and gambling winnings

3) Premium Bond winnings

4) Gains on the Disposal of a Main residence

5) Currency Gains on a personal mortgage denominated in a foreign currency

This mismatch can generate US federal tax liabilities where these were otherwise not expected. Whilst one cannot predict winning the lottery, understanding the US tax exposure and availability of foreign tax credits from other income and gains should be considered in advance in relation to such matters as the sale of stocks and shares in an ISA (perhaps, as part of a transfer to another provider) or the sale of a UK property. The natural assumption that the US will respect the local tax treatment will not always follow.

**Under Pressure to Report**

There is often a conflation between reporting and tax liabilities. There is an assumption that if you owe no tax, there is no need to report.

For example, the Foreign Earned Income Exclusion (or 'FEIE' for short) will exclude an individual's foreign earned income from US federal taxation; however, the individual will still need to file a US federal tax return to claim the FEIE, and this only covers the individual up to $112,000 of foreign earned income in the 2022 tax year (the FEIE is increased annually in line with inflation). It is important to note that the FEIE only covers non-US earned income, such as employment, self-employment or partnership earnings. Non-US investment income, or 'foreign passive income', cannot be relieved by the FEIE.

FBAR (short for Report of Foreign Bank and Financial Accounts), or more formally, FinCEN Form 114, is a form administered by the US's Financial Crime Enforcement Network. A FBAR is required to be filed each year and the filing requirement for a US person (i.e. a US citizen, GCH or resident) is an aggregate of $10,000 across all foreign financial accounts. The fact that the accounts do not generate any income is not of relevance.

For example, a US person with a highest account valuation of $9,990 held in only one non-US current account is not required to file an FBAR for that given year.

However, taking another example, if another US person has two non-US current accounts with a highest valuation of $5,001 each (totalling $10,002), this individual will be required to file an FBAR for that tax year.

Filing an FBAR is one of the more deceiving 'tax' forms, as there is no tax to pay regardless of what you put onto the FBAR form. Reporting $100,000,000 or $10,000 on an FBAR each year will have no

difference on the overall US tax due. However, the penalties for failing to complete or incorrectly filing an FBAR can be considerable and so attention needs to be paid to the requirement and the content of the submission.

### Conclusion

The general under-appreciation of just how different the US and the UK operate in terms of informational and income reporting given a long shared history and culture, often leads to false (and sometimes costly) assumptions about just how complex and pervasive the US tax and reporting environment can be. Furthermore, the best approach for anyone with a US tax reporting requirement is always less 'hide-and-seek', and more 'show-and-tell'.

## WOMEN IN TAX (WIT) – SUPPORTING FEMALE PROGRESSION IN THE TAX WORLD

***Am Downing, Senior Tax Manager with the Firm and committee member of WiT, explains what the group does***

For those of you who may not be aware, I am the Treasurer of the Women in Tax Committee and we recently won the Tolley's tax awards 2022 "For outstanding contribution in tax by a not-for-profit organisation". Winning the award has been an honour for the whole Committee, as we all run it in our spare time and we are all passionate about making a real difference to gender equality in the tax profession. We never imagined that it would lead to this or be given so much recognition by the tax profession.

Women in Tax is a network which was formed in the UK in 2015 with the aim of raising the voice of women working in all spheres of tax, making visible their knowledge and experience through a supportive network that connects people, facilitates skills development and promotes the sharing of ideas. The network has expanded across the UK and has spread internationally. We bring together women working in tax – in the profession, in industry, within HMRC or anywhere else - for events throughout the year, in person and online.

Our mission is to empower, support and promote the interests of women in the tax world. Sadly, we still find instances where women are under-represented at senior levels within firms or even in speaking line-ups at events and conferences. Women in Tax strive to make a difference by creating and making connections in the industry; facilitating sessions to help women grow, flourish and reach their true potential; and taking a stand for all women in the tax profession.

**Facilitating growth** – We run a breakfast meeting each month and in addition we host monthly events. This year we have covered a wide range of topics such as increasing your gravitas; managing the return to work after a career break; how male allies can give support; turning self-doubt into self-belief. And we are covering Menopause in our October event. If you are interested in watching the event please let me know (am.downing@rawlinson-hunter.com) and I will send you the event booking link.

**Making connections** - We regularly host informal networking sessions where we aim to create a conducive environment for Women in Tax to make valuable work connections and a safe space to discuss issues they are facing.

**Raising profiles** – as a result of our strong industry connections we are regularly asked to identify commentators and speakers to feature in or draft articles as well as panel events. We seek to provide more diversity by giving the opportunity to others to showcase the breadth of talent in the industry.

I have learned a lot since joining the committee and I feel that I have grown in confidence by working alongside some truly amazing women. I have managed to raise my personal profile along with that of Rawlinson & Hunter in the tax world.

We are always encouraging new women to join the committee to help spread our message, and to help put on events that will help women progress and achieve what they want from their careers. If you would be interested in joining please speak to me.


**Tax Pulse was brought to you by:**

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