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- 4.22** Even where recommendations are not taken forward in the short term, the OTS's work generates wider public debate on how the tax system should interact day-to-day with people.
- 4.23** Whilst the Review recognises these achievements it concluded there is scope for the OTS to take stock at this point, five years since becoming a statutory body, and consider how it can further its impact.
- 4.24** As stakeholders pointed out, OTS reports are the means to an end. The real purpose of the OTS is to contribute to tax simplification. The OTS may have greater success at effecting change by varying its approach and considering how to further embed the work it has already done. Stakeholders were clear that the OTS should not just see its work as a collection of separate reports already published but as an ongoing body of work on the complexity of the tax system which can be used to influence not just the future work of the OTS but also ongoing work of policy makers in government and that of academics and other commentators. In this vein stakeholders expressed support for the OTS's recent practice of producing 'update papers' on some of its reviews, for example guidance<sup>15</sup> and corporation tax,<sup>16</sup> updating stakeholders on how each aspect of the tax system has changed since it was reviewed by the OTS, whether these changes have taken on board OTS recommendations and where not, if the OTS still considered its original recommendations appropriate and of priority for government.
- 4.25** To help engineer this shift the OTS will need to consider what it sees as its aims as an organisation, how best to assess its impact and what success looks like to it as an organisation beyond recommendations accepted by government.
- 4.26** The Review recommends the OTS should undertake a project to articulate its approach to and interpretation of 'tax simplification', including clarifying its aims as an organisation, and the success measures for assessing its progress. This will aid the OTS in prioritising own-initiative projects and how to utilise its position to have maximum impact over the next five years.

<sup>12</sup> <https://www.gov.uk/government/consultations/vat-registration-threshold-call-for-evidence>

<sup>13</sup> <https://www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption>

<sup>14</sup> <https://www.gov.uk/government/publications/ots-report-on-routes-to-simplification-for-vat-is-published>

<sup>15</sup> <https://www.gov.uk/government/publications/ots-guidance-review-update-paper>

<sup>16</sup> <https://www.gov.uk/government/publications/ots-evaluation-and-stock-take-note>

















