

# Annual Report 2021-22: Simplifying the tax system to make it easier for taxpayers

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# Foreword

I am delighted to present this sixth Annual Report of the Office of Tax Simplification.

The OTS is the independent adviser to the government on simplifying the UK tax system. The OTS undertakes formal reviews commissioned by the Chancellor, and work on our own initiative covering some of the many issues brought to our attention. The aim with everything we do is to find and recommend ways of making the experience as simple as possible for taxpayers and those who support them.

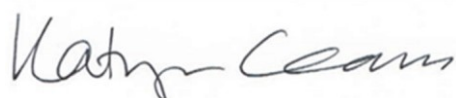
This has been another productive year, with major reports on Capital Gains Tax, making better use of third-party data, and changing the date of the tax year. We also followed up on previous recommendations with a series of evaluation reports.

HM Treasury published the first statutory five-year review of the OTS, to 'help embed and improve good practice as the OTS matures as an organisation and continues to build on the excellent work it does ... providing a voice for taxpayers'<sup>1</sup>.

Following recommendations in HM Treasury's report, the OTS has carried out a review to clarify its aims and objectives, and to look at what tax simplification means to us. We see this as an opportunity to set out some questions we hope government will consider when making new tax policy.

The OTS Board is being enlarged to broaden the experience and rigour they bring to our work.

The OTS could not do its work without the help and support of people both inside and outside government who share our desire to make the tax system better. We are grateful to the Financial Secretary to the Treasury for her active engagement and support, and to all those in industry who freely and openly provide their views, advice, and time; and we are indebted to all OTS staff, past and present.



Kathryn Cearns OBE - Chair

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<sup>1</sup> 2021 Review of the Office of Tax Simplification: Final Report - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2021; quote from Ministerial Foreword

# Tax Director's Report

The OTS is the independent adviser to government on simplifying the UK tax system. We produce two kinds of report: those commissioned by the Chancellor, which are laid before Parliament, and those undertaken on our own initiative, as permitted by our statutory mandate. All our reports and papers are published on our website. We welcome and support the development of a public debate on tax simplification.

We have been engaged in a wide range of interesting work over the year, publishing three major reports as well as a range of other updates, alongside our work engaging with and following up HM Treasury's first five-year review of the OTS.

## HM Treasury five-yearly review of the OTS

The statute underpinning the OTS calls for the Treasury to undertake a review of our role every five years. This was the first such review since the OTS was put on a statutory footing in 2016.

The review was published in November 2021 and concluded that the need for the OTS remained undiminished. The Financial Secretary noted that the Treasury report offered "a clear endorsement of the importance of the role of the OTS and the work it does to advise the Chancellor on making the tax system simpler and easier for taxpayers to interact with".

The Treasury's review contained several recommendations to help enable government officials to engage with the OTS's recommendations, and a call for the OTS to publish a report on its role and aims.

## Review of Simplification

One of the recommendations from the Treasury's five-yearly review was that the OTS should publish a report on our interpretation of, and approach to, tax simplification.

This was commissioned by the previous Chancellor and the Financial Secretary, and we undertook a consultation with industry and the government to help to build on our previous work and present a more mature and considered reflection of the OTS's work and aims.

Simplification is not a policy in itself, but rather a principle to support the effectiveness of policy design and implementation. Its purpose is to help make tax compliance easy and cheap for taxpayers and for HMRC, as well as to support taxpayers to make the best choices in their business and family affairs, through better understanding of the tax system.

## Capital Gains Tax

In July 2020 the previous Chancellor commissioned the OTS to review Capital Gains Tax in relation to individuals and smaller businesses, with particular remit to “identify opportunities relating to administrative and technical issues as well as areas where the present rules can distort behaviour or do not meet their policy intent”.

We undertook this work in two stages, with a review of policy principles in our first report in November 2020 mentioned in last year’s annual report, and then in this period, in May 2021, with a review exploring the practical, technical, and administrative aspects of CGT.

Two recommendations have been adopted immediately and three others will be taken forward. The government has committed to consider the details of five more of the recommendations and to keep these issues under review. Three recommendations were rejected.

## Making better use of third party data

This significant review published in July 2021 built on our earlier work in related areas, particularly the ‘Technology’ report in January 2019 and ‘Reporting and Paying Tax’ in October 2019.

The report explored whether and how third parties could provide taxpayer data directly to HMRC, such as savings and investment income, pension contributions, or perhaps even gift aid payments and gains on investments. This data could then be incorporated in a taxpayer’s Single Customer Account or personal tax return, or available for use in calculating tax codes; all easing the burden on taxpayers.

Both taxpayers and potential data providers welcomed the idea of greater third party reporting. Taxpayers want to be sure there are suitable safeguards, including in relation to correcting errors, and data providers need a roadmap from government giving clear timelines and definitions, and assuring support and clear legislative authorisation.

## Tax year end

There is growing interest in the UK’s idiosyncratic 6 April to 5 April tax year, with many calling for a move to at least a 31 March calendar month, if not the calendar year end. The issue is particularly relevant, and timely, as the UK moves to broader agreements to exchange data with the wider world which in general use 31 December.

Our report, in October 2021, set out the high-level benefits and issues involved in moving to 31 March, the much greater issues (and possible benefits) from moving to 31 December. We recommended that no change should take place until several major new HMRC systems had been brought into use and noted that both public and private sectors would need several years’ notice to plan for a change. We also supplied alternative approaches that could be taken to simplify the experience of those most affected by mismatches arising from the tax year ending on 5 April rather than 31 March. We hope our work will inform discussion generally, and at whatever stage ministers may consider exploring such a change further.

## Evaluation and update notes

In recent years we have begun to publish evaluations one or two years after a project, to assess whether our recommendations have been adopted by government. This year we carried out assessments of our work on everyday tax issues affecting smaller businesses and in relation to the life events of individuals. We published evaluation notes on the important Single Customer Account; issues with the PAYE system and the High Income Child Benefit Charge and its related issues; as well as several other areas.

## Current and future work

At present we are conducting a review on the taxation of property income and looking in the near future to conduct research into the tax aspects of hybrid and distance working, and later to look at the personal tax return and third-sector taxation issues.

## Public support

One of the most important aspects of the way in which we conduct our work is the support and input we receive from taxpayers, professional and representative bodies, business organisations and others working in tax. It remains important that we travel throughout the UK to get as wide a range of input as possible. Whilst video conferencing has proved an effective way to gather views, we hope to resume some meetings in person when appropriate. The CIOT/ATT, the ICAEW, the FSB, ICAS, the AAT and Chartered Accountants Ireland have been a valuable source of input and we would hope to be able to meet them and their local branches in person soon.

We would especially like to thank members of the public who complete our surveys and send us suggestions, all of which help us make better recommendations for change. We remain very keen to hear from individual taxpayers directly.

## Our staff and our links

The OTS maintains a unique mix of team members with both public and private sector experience. I would also like to thank very much all our team members for their continued strong contribution.

Our mix of policy advisers, together with our strong links with the external tax community as well as within the exchequer departments, places us in a strong position to bring together all points of view.

## Head of Office

David Halsey, Head of Office since 2016, retired from the Civil Service at the end of April this year. I should like to thank David very much for his huge contribution to the work of the Office over this period and wish him well for his future roles.

James Konya was appointed Head of Office from May 2022 and I, the Board, and the staff team look forward to working with him.



## Engagement during the pandemic

We would also like to thank officials in HM Treasury and HMRC for their support and challenge in shaping recommendations that whilst often stretching, are also sensible in the wider policy context. We recognise that both the Treasury and HMRC have needed to divert substantial resources to providing support in the pandemic; they have also managed to support our work, which is much to their credit.

Having continued to work largely from home since mid-March 2020, it has been very good to more consistently be making use of our office over the last few months. Despite the undoubted impact on individuals, our work has been able to continue effectively, and we have been able to meet daily on video conference calls, mainly using Microsoft Teams.

This has also worked well for our wide range of meetings with stakeholders across the UK. In fact, as others have noted, there have been times where video conferencing has brought a wider range of engagement than previously. We shall have to ensure we continue to benefit from that now that we have returned to the office and in-person meetings around the UK.

## Contacting us

We receive and always welcome comments and suggestions for further areas of our work from members of the public as well as tax professionals. Experiences and perceptions are all valuable in deepening our understanding of the impact of tax complexity. Please email us at [ots@ots.gov.uk](mailto:ots@ots.gov.uk).



Bill Dodwell - Tax Director

# Themes and impacts

## Themes of our work in 2021-22

In the reporting year to March 2022, the OTS published the second of its two substantive reports on Capital Gains Tax. We also received the government's responses to the two Capital Gains Tax reports and our second Inheritance Tax report.

In addition, the OTS published reports on Making better use of Third party data and what would be involved in changing the date of the end of the tax year. In 2022 the OTS commenced its review of simplification and its aims for the next five years. It also launched a new review on property income.

The OTS has also continued its evaluation work, following up on its previous work on HMRC Guidance and on everyday tax issues affecting individuals and smaller businesses in the light of HMRC's Tax Administration Framework review and its work on the Single Customer Account, which hold such promise for the future provided it continue to receive sustained attention and investment.

We also provided evidence to the 2021 HM Treasury five-yearly review of the OTS and have since taken forward the findings of that review, in particular through a review of our strategic approach to Simplification, published in July.

## The Impact of our work

The impact of our work is demonstrated in a variety of ways, including formal responses from government ministers, action taken on our recommendations, our wider influence within government, and we hope in more informed public debate.

## Capital Gains Tax

The previous Chancellor commissioned the OTS in July 2020 to conduct a review of Capital Gains Tax, in particular to 'identify opportunities relating to administrative and technical issues as well as areas where the present rules can distort behaviour or do not meet their policy intent', which led to the publication of two reviews.

Our first CGT report was published on November 2020<sup>1</sup> and considered the policy design and principles underpinning the tax. Our second CGT report, published on 20 May 2021, explored key practical, technical and administrative issues<sup>2</sup>.

The government responded to our CGT reports in November 2021<sup>3</sup>, and accepted five of the second report's technical and administrative recommendations which it said would offer practical simplifications for taxpayers, including

- extending the reporting deadline for making a UK property return when disposing of UK land and property, and making the associated payments on account, from 30 days to 60 days
- an undertaking to consult on extending the 'no gain or loss' window, for separating or divorcing couples to transfer assets between them without triggering a Capital Gains Tax charge

## Inheritance Tax

In November 2021 the government also responded to our second Inheritance Tax report<sup>3</sup> (on the design of Inheritance tax<sup>4</sup>, published in July 2019), recognising it as very valuable work to be used to inform any future reform.

The government had responded warmly to the OTS's first reports on Inheritance Tax in March 2021<sup>5</sup>, strongly supporting our key recommendations, and has changed reporting regulations so that from 1 January 2022 over 90 per cent of non-taxpaying estates each year no longer have to complete Inheritance Tax forms for deaths when probate or confirmation is required.

## The tax year end date

The OTS published its report on this in response to growing interest in whether the UK should retain its idiosyncratic individual tax year (which runs from 6 April to 5 April) or move to adopt a calendar month end. The issue is particularly relevant, and timely, as the UK moves to greater digitalisation of tax compliance.

The report set out the high-level benefits and issues involved in moving to 31 March, the much greater issues (and possible benefits) from moving to 31 December, and alternative approaches that could be taken to simplify the experience of those most affected by mismatches arising from the tax year ending on 5 April rather than 31 March.

The level of interest in this area of our work was evident as we saw over 400 people register to attend an OTS webinar covering our work on the tax year end date held on 15 September 2021<sup>6</sup>, which also covered our reports on Capital Gains Tax and

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<sup>1</sup> OTS Capital Gains Tax Review: Simplifying by design - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2020

<sup>2</sup> OTS Capital Gains Tax Review: Simplifying practical, technical and administrative issues - GOV.UK ([www.gov.uk](http://www.gov.uk)), May 2021

<sup>3</sup> Chancellor responds to OTS reports on Inheritance Tax and Capital Gains Tax - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2021

<sup>4</sup> OTS Inheritance Tax review: Simplifying the design of the tax - GOV.UK ([www.gov.uk](http://www.gov.uk)), Jul 2019

<sup>5</sup> Chancellor responds to the first OTS report on Inheritance Tax - GOV.UK ([www.gov.uk](http://www.gov.uk)), Mar 2021

<sup>6</sup> OTS webinar video and slide pack - GOV.UK ([www.gov.uk](http://www.gov.uk)), Sep 2021

Third party data, many attendees had not previously come to one of our online events.

In particular, the tax year end date report advocated greater facility to use self-employed people's accounts that run to 31 March as the measure of profit for that tax year, which was relevant to the government's work on the reform of the basis periods by reference to which self-employed people's profits are allocated to tax years<sup>7</sup>.

## Government response to consultations prompted by OTS work

### Net pay pension schemes

The OTS welcomes the October 2021 Budget announcement<sup>8</sup> that top-up payments will be introduced to address the difference in outcomes between those using net pay and relief at source pension schemes, which was highlighted in our October 2019 review of taxation and life events.

### Modernising Stamp Duty

The OTS welcomes the government's July 2021 response to HMRC's consultation modernising Stamp Taxes on shares<sup>9</sup>, building on the OTS's July 2017 review<sup>10</sup> of paper Stamp Duty on shares, and for the opportunity for the OTS to be represented in the HMRC working group that has been meeting periodically since then.

### OTS evaluation and update notes

The OTS continued its programme of evaluation updates on our more significant reports, to highlight progress, or lack thereof, on past recommendations; and where little or no action has been taken to assess whether the OTS still considers them priority and to call the government to action.

On 19 April 2021 we published an update note on HMRC Guidance<sup>11</sup> (our third update note overall). Since our original review in 2018 we recognised significant strategic progress in HMRC's work to improve guidance and the creation of HMRC's Guidance Strategy Forum.<sup>12</sup>

During 2021-22 we published five evaluation notes, following up on our reviews on simplifying everyday tax for smaller businesses<sup>13</sup>, and on taxation and life events, each published in 2019.<sup>14</sup>

The first of these evaluations, published in December 2021, focused on raising awareness and education about tax, helping those starting out in business and

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<sup>7</sup> Basis period reform - GOV.UK ([www.gov.uk](http://www.gov.uk)), Oct 2021

<sup>8</sup> Pensions tax relief administration: call for evidence - GOV.UK ([www.gov.uk](http://www.gov.uk)), Jul 2020

<sup>9</sup> Call for evidence: modernisation of the stamp taxes on shares framework - GOV.UK ([www.gov.uk](http://www.gov.uk)), Jul 2020

<sup>10</sup> OTS publishes its report on paper stamp duty - GOV.UK ([www.gov.uk](http://www.gov.uk)), Jul 2017

<sup>11</sup> OTS Guidance Review update paper - GOV.UK ([www.gov.uk](http://www.gov.uk)), Apr 2021

<sup>12</sup> Guidance Strategy Forum - GOV.UK ([www.gov.uk](http://www.gov.uk))

<sup>13</sup> Simplifying everyday tax for smaller businesses - GOV.UK ([www.gov.uk](http://www.gov.uk)), May 2019

<sup>14</sup> OTS Life Events review: Simplifying tax for individuals - GOV.UK ([www.gov.uk](http://www.gov.uk)), Oct 2019

issues affecting small companies.<sup>15</sup> Four further papers followed, in February and March 2022, covering

- improvements to the operation of PAYE<sup>16</sup>
- simplification issues affecting tax agents and other intermediaries<sup>17</sup>
- the High Income Child Benefit Charge<sup>18</sup>, and
- the Single Customer Account<sup>19</sup>

Overall, these five evaluations assessed that there had been little progress; but did also recognise the developments since 2019, particularly the future potential of the 2020 and 2021 announcements of the government's Tax Administration Strategy, HMRC's Tax Administration Framework Review and the Single Customer Account. The evaluations also recognise the particular impact of the COVID-19 pandemic on government work-streams.

## HMT and HMRC consultations and corporate reports

### The government's 10-year vision for improving the tax system

On 21 July 2020, the government published its 10-year vision Building a trusted, modern tax administration system, looking toward 'a tax system fit for the challenges and opportunities of the 21st century', designed to improve its resilience, effectiveness and support for taxpayers<sup>20</sup>.

HMRC have actively engaged with the OTS in relation to a wide range of aspects of the related call for evidence and its ongoing work in this area.

The government response to the related call for evidence, published in November 2021<sup>21</sup>, was accompanied by a specific HMRC call for evidence on the timing of registration for Self Assessment<sup>22</sup>, and a continuing commitment to further work on the use of third-party data and pre-population and its work on a single digital account for all taxpayers.

Also in November 2021, the government published a summary of responses<sup>23</sup> to HMRC's call for evidence about 'timely payment', which reflected some of the

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<sup>15</sup> OTS everyday tax evaluation paper - GOV.UK ([www.gov.uk](http://www.gov.uk)), Dec 2021

<sup>16</sup> OTS evaluation paper on improvements to the operation of the PAYE system - GOV.UK ([www.gov.uk](http://www.gov.uk)), Feb 2022

<sup>17</sup> OTS evaluation paper on simplification issues affecting tax agents and other intermediaries - GOV.UK ([www.gov.uk](http://www.gov.uk)), Feb 2022

<sup>18</sup> OTS evaluation paper on the High Income Child Benefit Charge - GOV.UK ([www.gov.uk](http://www.gov.uk)), Mar 2022

<sup>19</sup> OTS evaluation paper on the Single Customer Account - GOV.UK ([www.gov.uk](http://www.gov.uk)), Mar 2022

<sup>20</sup> Building a trusted, modern tax administration system - GOV.UK ([www.gov.uk](http://www.gov.uk)), Jul 2020

<sup>21</sup> Call for evidence: the tax administration framework: supporting a 21st century tax system - GOV.UK ([www.gov.uk](http://www.gov.uk)), Mar 2021

<sup>22</sup> Call for evidence: Income Tax Self Assessment registration for the self-employed and landlords - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2021

<sup>23</sup> Call for evidence: timely payment - GOV.UK ([www.gov.uk](http://www.gov.uk)), Mar 2021

thinking in the OTS's previous work on Tax reporting and payment<sup>24</sup>. The government have committed to working with stakeholders on a pilot to test the calculation of in year liability.

### HMRC's consultation on MTD for corporation tax

In November 2021, HMRC published a summary of responses following its consultation on Making Tax Digital for Corporation Tax.<sup>25</sup>

The call for evidence made reference to a number of relevant OTS publications, in particular our July 2020 stock-take note on our Corporation Tax report which, as HMRC noted, stressed the importance of integrating MTD for CT with iXBRL tagging for financial accounts and the benefits of automating the administration of tax repayments on loans to participators.

HMRC also confirmed that the government sees a strong link between the accuracy of CT returns, the design of updates, and the OTS's work in this area.

### HMRC consultation on the VAT land and property exemption

On 12 May 2021, the government published a call for evidence<sup>26</sup> on the VAT land and property exemption, to explore options to make the exemption simpler and clearer, which was the subject of another recommendation in the OTS's VAT review.

The summary of responses<sup>27</sup>, published in November 2021, commits HMRC to significantly improving its guidance in a number of areas, and to active engagement with a range of stakeholders in relation to this and in work to explore potential changes to the rules.

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<sup>24</sup> OTS Tax reporting and payment arrangements review - GOV.UK ([www.gov.uk](http://www.gov.uk)), Oct 2019

<sup>25</sup> Making Tax Digital for Corporation Tax - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2020

<sup>26</sup> Simplifying the VAT Land Exemption - call for evidence - GOV.UK ([www.gov.uk](http://www.gov.uk)), Nov 2021

<sup>27</sup> Call for Evidence: Simplifying the VAT Land Exemption - GOV.UK ([www.gov.uk](http://www.gov.uk)), May 2021

# Projects, Partners, and People

## Projects

During 2021-22 the OTS has worked on the following reviews requested by ministers:

- Capital Gains Tax review – second report: Simplifying practical, technical and administrative issues (May 2021)
- Review of Simplification (2022)

During 2021-22, the OTS has also published:

- an evaluation and update note on its work on Guidance (19 April 2021)
- a review on Making better use of Third party data (2 July 2021)
- evidence to inform the 2021 five-yearly HM Treasury Review (5 July 2021)
- a review exploring the potential for change the UK tax year end date (15 September 2021)
- an evaluation and update note on its work on everyday tax issues affecting businesses and individuals' life events (16 December 2021), supported by individual papers on
  - PAYE (24 February 2022)
  - Tax agents and other intermediaries (24 February 2022)
  - The High Income Child Benefit Charge (1 March 2022)
  - The Single Customer Account (1 March 2022)

The OTS received and published:

- the government response (30 November 2021) to its second Inheritance Tax report published on 5 July 2019
- the government response (30 November 2021) to its two Capital Gains Tax reports published on 11 November 2020 and 20 May 2021

The OTS has also worked on

- A review of property income (in relation to which a call for evidence and online survey was published on 17 March 2022)

## Partners

We continue to rely on and build our relationships with our key partners within government, HM Treasury and HMRC, with our reports benefiting from their constructive challenge and engagement. In particular our relationship with HMRC's Knowledge Analysis and Intelligence Directorate (which provides much of the data for our reports) has continued to strengthen, especially in our work on capital gains tax and on the tax year end date.

We also continue to maintain our relationship with HMRC's Administrative Burdens Advisory Board, of which our Tax Director is a member and whose Chair attends OTS Board meetings as an Observer.

In addition, we maintain and develop relationships with other public sector organisations where there are particular interactions between tax reporting and other business obligations or responsibilities.

We continue to engage widely with stakeholders in the private sector, including tax professional and industry bodies, academics, charities and international bodies who have an interest in our work. Each of our published reports provides a list of the organisations we have consulted with or from whom we have received written representations in relation to the project concerned. We are grateful for their insights.

We have also continued to see a high level of engagement by members of the public with the surveys we run as part of the data gathering for our reviews. This is in part due to the consistently strong media coverage we secure for our work.

## The Secretariat

The OTS staff team was led by the Head of Office, David Halsey, who also acts as secretary to the Board. David retired from the Civil Service at the end of April 2022 and has been succeeded by James Konya.



A total of 17 people worked at the OTS at some point during the year to 31 March 2022, in either full time or part time roles. From left to right above, they were Bill Dodwell (Tax Director), Debbie Liddell, Sarah Glover, Zoë Judd, Patricia Mock, Claire McEvoy, John Hall, Andy Richens (behind), Julia Neate (front), and David Halsey; the team also included Charlotte Alderman, Sally Campbell, Suzanne Green, Bethan Kay, Nigel Mellor, Mark Pickard, Hannah Smith, and Sue Youngman.

Across the year this was the equivalent of 7.5 full time people.

The OTS has continued to employ a broad mix of staff from both the private sector and on loan from HM Treasury and HMRC, to benefit from a wide variety of



knowledge and experience. We also sometimes benefit from secondments generously provided by private sector firms.

## The Board

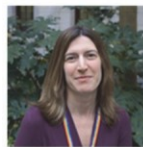
Between 1 April 2021 to 31 March 2022 the members of the OTS Board were:



**Kathryn Cearns**  
**OBE**  
Chair



**Bill Dodwell**  
Tax Director



**Beth Russell CB**  
HM Treasury  
Director General  
Tax and Welfare



**Ruth Stanier OBE**  
HMRC  
Director General  
CS&TD (until 3 Feb '22)



**Jonathan Athow**  
HMRC  
Director General  
CS&TD (from 4 Feb '22)



**Paul Aplin OBE**



**John Cullinane**



**Kathleen Russ**



**Professor Judith  
Freedman CBE**



**Dame Theresa Graham**  
**DBE (Observer)**  
Chair of the Administrative  
Burdens Advisory Board

## The OTS Budget

The OTS's available budget for the year April 2021 to March 2022 was £1,057,000, of which the pay element was £868,000.

Accounting information about the OTS is contained in the accounts of HM Treasury.



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