



HM Treasury

2021 Review of the Office of Tax Simplification: Terms of Reference

March 2021

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Chapter 1

Ministerial Foreword

- 1.1 As Minister responsible for the strategic oversight of the tax system, I am pleased to bring forward HM Treasury's first five-year review of the Office of Tax Simplification. Since its creation in 2010 the OTS has been charged with offering independent advice and recommendations to government on making the tax system simpler and easier to interact with for taxpayers.
- 1.2 The government is committed to supporting the OTS in that important role. For this reason, the review will not only examine the effectiveness of the OTS in advising the Chancellor on tax simplification, it will also consider what further steps should be taken to enhance the effectiveness of the OTS in future.
- 1.3 This will be an internal review conducted by HM Treasury. However, the review will engage with interested stakeholders including individuals, businesses, tax professionals and academia. It will also draw on the input of an advisory panel containing independent, external members.
- 1.4 The outcomes of the review will be published in Autumn 2021. Further information on how to engage with the review will be set out shortly.

Rt Hon Jesse Norman MP
Financial Secretary to the Treasury

Chapter 2

Terms of Reference

- 2.1 Examine the effectiveness of the OTS in performing its functions, giving consideration to:
- the OTS's objectives and functions in [Finance Act 2016](#) and the [OTS Framework Document](#)
 - the resourcing, funding and governance of the OTS
 - the OTS's relationships with HMRC and HMT
 - the OTS's work to date including both Chancellor commissioned and own-initiative reports
 - the impact of the OTS's work on both the government's approach to simplification and on wider public debate
- 2.2 In light of this examination, consider what further steps should be taken to enhance the effectiveness of the OTS in performing its functions as the Chancellor's independent adviser on tax simplification.

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