## Office of Tax Simplification

## Terms of Reference for the Employee Share Schemes Consultative Committee

- 1. The aim of the Consultative Committee will be to provide input to the OTS's projects by way of guidance, practical insights and as reviewers/critiques of the OTS's output.
- 2. Its members will be drawn from across the tax and legal professions, business and other interested parties.
- 3. The Committee will mainly function on an informal basis with members being regularly asked for input and feedback on the OTS' developing output.
- 4. The Committee will work by way of both occasional meetings and email exchanges and discussions
- 5. The Committee will continue for the duration of the review after which it will be disbanded.
- 6. Meeting dates, agendas and minutes will be published on the OTS website.
- 7. The committee will be chaired by the OTS Chairman, Rt Hon. Michael Jack, and the OTS Board will determine its membership.