



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

5 December 2018

Angela Knight and Paul Morton
Office of Tax Simplification
1 Horse Guards Road
London
SW1A 2HQ

Dear Angela & Paul

Office of Tax Simplification review of Inheritance Tax (IHT)

I am writing to thank you for your recently published report on inheritance tax simplification.

I am aware that the consultation for this review received unprecedented engagement from tax professionals and the wider public. This demonstrates that inheritance tax matters to people, and underlines the importance of your work in simplifying the system.

Your report showed a number of very interesting suggestions aimed at improving the experience of those interacting with the inheritance tax system. I look forward to receiving the second report on inheritance tax in spring 2019, after which I shall respond to both reports.

Thank you for your dedication to your roles in the OTS and for striving to make the tax system simpler, fairer, and better.

PHILIP HAMMOND