

Annual Report 2020-21: Simplifying the tax system to make it easier for taxpayers

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Contents

Foreword	2
Tax Director's Report	3
Themes and impacts	7
Projects, Partners and People	15

Foreword

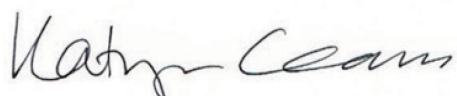
I am delighted to present this fifth Annual Report of the Office of Tax Simplification.

The OTS is the independent adviser to the government on simplifying the UK tax system. The OTS undertakes formal reviews agreed with the Chancellor, and work undertaken on our own initiative covering some of the many issues brought to our attention. The aim with everything we do is to recommend ways of making taxpayers' and others' experience as simple as possible.

The past year has been productive, despite the effects of the Covid-19 pandemic, with an online event to mark the OTS's 10th anniversary and major reports on Claims and Elections and Capital Gains Tax, and with further reports published since March 2021. Looking ahead, we look forward to the completion of the current statutory 5-yearly review of the OTS¹ and we will continue to make a full contribution to government thinking about the potential for tax reform and simplification, not least through its 10-year tax administration strategy.

The OTS could not do its work without the help and support of others both inside and outside government. We are grateful to the Financial Secretary to the Treasury for his active engagement and support and to all those stakeholders in business and the profession who freely and openly provide their views, advice and time, and we are indebted to all OTS staff, past and present.

I would like to welcome Paul Aplin OBE, who joined in March 2021, alongside Professor Judith Freedman CBE who joined in May 2020, and to express the OTS's huge debt of gratitude to Dame Teresa Graham DBE who stood down in February 2021, for her longstanding and enthusiastic contribution to our work since the very beginning of the OTS back in 2010. I am delighted she has stepped into the role of an Observer, so that we can continue to benefit from her contribution.



Kathryn Cearn OBE - Chair

¹ <https://www.gov.uk/government/publications/hm-treasury-review-of-the-office-of-tax-simplification-ots>

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.

My report last year noted that the Office of Tax Simplification team had started working from home from mid-March 2020. We have all continued to do so, as required or encouraged by the government. Fortunately, there has been little impact on our work. We continue to meet daily on video conference calls, mainly using Microsoft Teams.

This has 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 even when we return to the office - and to meetings around the UK - under the Treasury's hybrid working model.

Our Work

We have been engaged in a wide range of interesting work over the year. We have published two major reports as well as a range of other updates.

The Single Customer Account

One of the recommendations in many of our reports has been for HMRC to invest in the current personal tax account and business tax account – to merge them and turn them into the hub for all taxpayer-HMRC communication and compliance. We first made this recommendation in our Reporting and Paying Tax report in October 2019 and it features in all our recent reports.

We are accordingly very pleased to see the exciting development that the Single Customer Account (as it is now known) is embedded as part of HMRC's strategy for the next decade. We firmly believe that the Account should help taxpayers understand the tax system better, help them meet compliance obligations and help HMRC engage with taxpayers. Once in place, the Account should help taxpayer trust in the tax authority and reduce costs for taxpayers and for HMRC. The Account should be able to present third party data to taxpayers, which ultimately could lead to greater pre-population of tax returns.

Claims and Elections

We started work on this important project in February 2020 and published our report on 16 October 2020. This was an 'own-initiative' review, on which we worked closely with HMRC and HM Treasury both in scoping the project and during our work.

The UK tax system requires that almost every tax relief is given only on a claim by the taxpayer. The report recommended that it be made easier to make claims, partly by including them in an upgraded Single Customer Account but also through greater consistency in time limits, more templates and enhanced guidance.

Capital Gains Tax

We received the Chancellor's letter commissioning the review of Capital Gains Tax in July 2020. We decided it would be best to start on a review of policy principles underlying the tax and this led to the first report, published on 11 November 2020.

The second report was published in May 2021 and covered practical, technical and administrative aspects of Capital Gains Tax.

Making smarter use of Third Party Data

Work started on this significant review in January 2021, following earlier OTS work in this area including the Technology report in January 2019 and the Reporting and Paying Tax report in October 2019.

Our report was published on 2 July 2021. It looked at whether and how third parties could provide data directly to HMRC about their customers' savings and investment income, investment capital gains and some tax deductions, such as pension contributions or gift aid payments. The aim would be to help taxpayers through centralised data provision, which could then be incorporated in taxpayer's Single Customer Accounts, available for use in tax codes and self assessment returns.

Both taxpayers and potential data providers welcomed the idea of a greater level of third party reporting. Taxpayers want to be sure there are suitable safeguards, including in relation to correcting errors, and data providers need a roadmap giving a clear definition of what is needed and legislative authorisation and support.

Tax year end

There has been 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.

We published a scoping note for a high level exploration of this on 4 June 2021.¹ Our report will 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

¹ <https://www.gov.uk/government/publications/ots-to-explore-potential-for-moving-the-end-of-the-tax-year>

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. We hope our work will inform discussion generally, and help ministers consider whether this is a change they would like to explore further.

Evaluation and update notes

One of the areas we have introduced in recent years is occasional reviews a year or two after a project report, to assess whether our recommendations have made their way into government and HMRC actions. This year we carried out assessments of our work on small companies and self-employed people, and on HMRC guidance.

The 2021 review

We have recently taken the opportunity to present evidence to the current HM Treasury review of the effectiveness of the OTS, publishing this on 5 July 2021.

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 local branches of the CIOT/ATT, the ICAEW, the FSB, ICAS and Chartered Accountants Ireland have been a valuable source of input and we would hope to be able to meet them 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 too.

OTS: the tenth anniversary

The OTS was established in September 2010, under the chairmanship of Michael Jack CBE, with John Whiting CBE as tax director. We held an online conference on 7 September 2020 to mark this anniversary at which we were very grateful for the contribution of the Financial Secretary to the Treasury, the Rt Hon Jesse Norman MP, who spoke and responded to questions, and for the input from other speakers including Jill Rutter of the Institute for Government.

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.

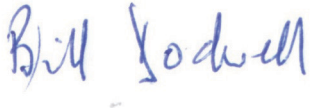
Our mix of policy advisers, together with our strong links with the external tax community as well as within the exchequer departments, places us in a strong position to bring together all points of view.

Last - but by no means least - we would like to thank our colleagues in HM Treasury and HMRC for their invaluable support and challenge and their help in ensuring that our recommendations are achievable. We recognise that both the Treasury and

HMRC have needed to divert very substantial resources to providing support in the pandemic; they have also managed to support our work, which is much to their credit.

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

A handwritten signature in blue ink that reads "Bill Dodwell". The signature is written in a cursive, slightly slanted style.

Bill Dodwell - Tax Director

Themes and impacts

In the year to March 2021, the OTS published the first of its two substantive reports on Capital Gains Tax.

In addition, in relation to tax administration, the OTS published a report on Claims and Elections and launched a new review on making smarter use of third party data.

The Office also held an online event with the Financial Secretary to the Treasury to mark its tenth anniversary and to reflect on its present and future impact.

Capital Gains Tax

In July 2020 the Chancellor commissioned the OTS 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.'

Given the wide scope of the review, the OTS took the decision to produce two reports. The first report was published on November 2020¹ and considered the policy design and principles underpinning the tax. The second, published on 20 May 2021, explored key practical, technical and administrative issues.²

Capital Gains Tax - first report: Simplifying by design

The OTS's extensive consultation revealed a range of areas in which Capital Gains Tax is counter-intuitive and creates odd incentives.

The report sets out a framework of policy choice within which government could consider simplifying the design of Capital Gains Tax, to smooth out bigger picture distortions, improve administrative efficiency and make the tax easier to understand and predict, across four interlinked areas:

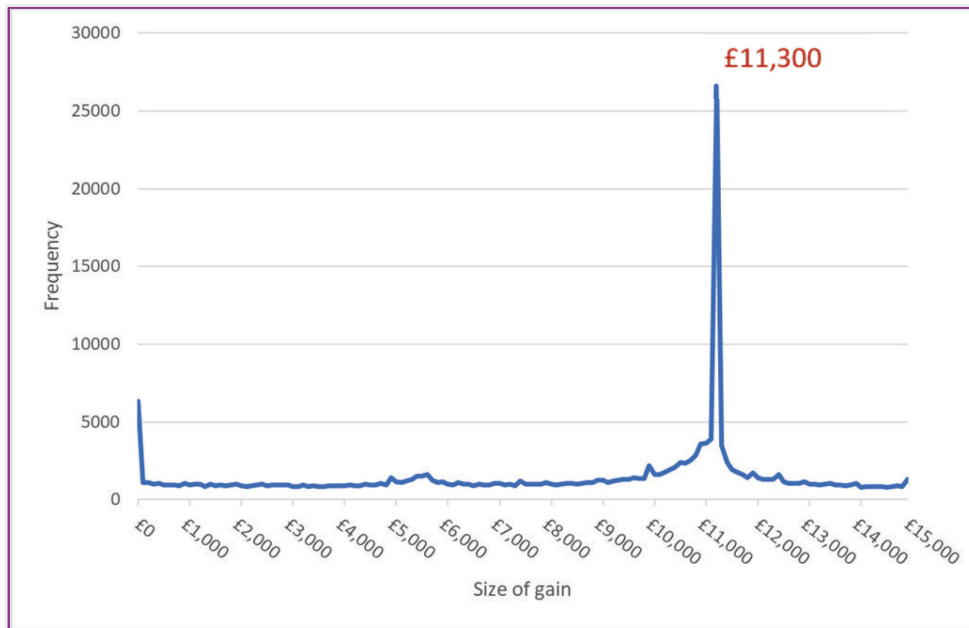
- Rates and boundaries
- Annual Exempt Amount
- Interaction with lifetime gifts and Inheritance Tax
- Business reliefs

To give one example, as Chart 2.A shows the relatively high level of the Annual Exempt Amount can distort investment decisions. In tax year 2017-18, around 50,000 people reported net gains just below the threshold.

¹ <https://www.gov.uk/government/publications/ots-capital-gains-tax-review-simplifying-by-design>

² <https://www.gov.uk/government/publications/ots-capital-gains-tax-review-simplifying-practical-technical-and-administrative-issues>

Chart 2.A: Frequency of net gains up to £15,000 for tax year 2017-18



Source: HMRC³

We recommended that, if the government’s policy is that the Annual Exempt Amount is intended mainly to operate as an administrative *de minimis*, it should consider reducing its level. In addition, if the government were to reduce the Annual Exempt Amount, it should do so in conjunction with improving the real time capital gain service, including linking these returns to the Personal Tax Account.

The review was only possible due to the very strong engagement and support from a wide range of external stakeholders. Our work on this report was informed by input from the public, academics, think tanks and professional bodies and firms, and HMRC. This input has taken the form of nearly 100 written responses, over 20 consultation meetings, over 1000 responses to an online survey, and specially commissioned analysis of taxpayer data from HMRC.

Some commentators queried whether the OTS was going beyond its simplification remit in certain aspects of this review. However, policy distortions do add complexity to the tax system, by prompting taxpayers to take particular actions for tax reasons, rather than following the optimal approach for commercial or family purposes.

The Financial Secretary endorsed the OTS’s approach when speaking to the Treasury Select Committee on 18 January 2021.⁴ The OTS were very pleased with the level of interest the Capital Gains Tax the review generated and look forward to receiving Government’s response in due course.

Capital Gains Tax – second report: Simplifying practical, technical and administrative issues

The second report covered a wide range of areas - from moving home to getting divorced, running or investing in a business and variety of issues affecting land transactions.

³ The presentation of this chart is affected by the division of the gains into £100 intervals by value. Only gains reported under self-assessment are included in this chart.

⁴ https://committees.parliament.uk/oralevidence/1540/pdf/_ (Q.481)

It also highlighted a broader concern about the low level of public awareness of the tax. This reflects the fact that it tends to affect taxpayers on a one-off basis: over 70% of those paying Capital Gains Tax in the eleven tax years to 2017-18 did so only once in that period. As a result, they do not readily pick up the knowledge and experience that comes from dealing with something regularly.

This means it is especially important that the rules, and HMRC's guidance and processes, are intuitive and fit with the practicalities of life, so far as possible, to support the 500,000 or so people who file returns of disposals in a typical year.

As part of that, a key recommendation is that over time HMRC integrate the three different ways of reporting capital gains (through Self Assessment, the UK Property tax return for disposals of UK residential property, and the 'real time' Capital Gains Tax service) into the new Single Customer Account, and make it a central hub for Capital Gains Tax data, including private residence relief nominations.

This will require sustained investment, building on the £68 million committed for the Single Customer Account and Single Customer Record in Budget 2021.

Tax administration

The OTS has always maintained a strong interest in how the tax system affects the generality of individual and small business taxpayers, which is often as much in the arena of tax administration and guidance as in technical areas. We have carried out work in two important areas in this regard this year.

Claims and elections

The OTS published a report on 16 October 2020⁵ focused on how the administration of claims and elections could be simplified across taxes, making three key recommendations:

- increased functionality of the personal tax account and the business tax account (including the forthcoming, merged, single customer account)
- changes to employee expenses to improve the process of making a claim as well as reducing the number of different levels of flat rate expenses that have to be considered
- improvements to HMRC online forms and supporting guidance

Among the other recommendations, of which there were 15 in all, the report made general recommendations on claims and elections across the tax system, including about time limits and guidance, and several recommendations about specific types of claim or election.

Ruth Stanier OBE, HMRC's Director General, Customer Strategy & Tax Design, said: 'HMRC is committed to making it easy for taxpayers to get their tax right including making it as simple as possible for taxpayers to claim the relief to which they are entitled. We will carefully consider the recommendations in the report which will help inform our future work on building a trusted, modern tax administration system.'

⁵ <https://www.gov.uk/government/publications/ots-claims-and-elections-review>

Making smarter use of third party data

In January 2021 the OTS published a Call for Evidence for a new review looking at smarter ways of using personal tax data.

This review explored whether and in what ways it will be helpful for taxpayers for third parties to submit various types of personal tax data, including bank interest, investment income and gains on the taxpayer's behalf. This data would be populated in an individual's online tax account and could be used to ensure they get their tax right, including making it easier to make claims for certain reliefs such as higher rate relief for pension contributions or gift aided charity donations.

The OTS published a report outlining its findings on 2 July 2021.

The OTS's tenth anniversary

The OTS marked its 10th anniversary in its first online conference, on 7 September with 191 people attending and a recording made available on the OTS website.⁶ This was followed with the publication of an Index of its past publications.⁷

The Rt Hon Jesse Norman MP (the Financial Secretary to the Treasury) said the OTS:

- "is the first sustained attempt in the world to bring a really systematic and expert and properly researched approach to bear on issues of tax simplification", and
- "has been prepared to have that engaged, intelligent, expert conversation with government that allows it to address policies that affect large numbers of taxpayers on many occasions, to achieve quick wins on the rare but important occasions when they are possible, and above all, to maintain momentum and deliver benefits for taxpayers"

Jill Rutter (Senior Research Fellow, Institute for Government) said:

- "there is no one really - other than the OTS, or HM Treasury when it's being very high-minded as an economic department - there to act as advocates for the mass of general taxpayers and the interests of a simpler tax system"
- the Treasury should now be "much more relaxed about bringing the undoubted expertise that the OTS is building up" to consider whether a proposal is "really a good way of doing things."

Emma Agyemang (Global tax correspondent, Financial Times) said:

- "When the OTS reports are published, on the day of publication, they are usually the most read articles across all of the FT publications."

Ruth Stanier (Director General for Customer Strategy and Tax Design at HMRC) said:

- "The influence of the OTS can be seen in the recently published 10-year HMRC strategy and it has an important role by drawing on a wide input. A good example of this can be seen in the Guidance Review which has prompted a big change in HMRC."

⁶ <https://www.gov.uk/government/news/ots-celebrates-tenth-anniversary-with-online-conference>

⁷ <https://www.gov.uk/government/publications/index-of-ots-reports-and-government-responses>

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, a more informed (we hope) public debate and our wider influence within government, as illustrated in the following examples.

Government response to the OTS's first Inheritance report

The OTS published its two reports on Inheritance Tax in November 2018 (on administration) and June 2019 (on the design of the tax).

The Chancellor responded to the first of these two reports at Budget 2021,⁸ strongly supporting its key recommendations, and announcing that it would:

- change reporting regulations so that from 1 January 2022 over 90 per cent of non-taxpaying estates each year will no longer have to complete Inheritance Tax forms for deaths when probate or confirmation is required
- make permanent the ability for those dealing with a trust or estate to provide an Inheritance Tax return without requiring physical signatures from all others involved, easing the administration burden in cases where an Inheritance Tax return is still required

Government response to consultations prompted by OTS work

In July 2019 the government published a call for evidence on the simplification of the VAT partial exemption and Capital Goods Scheme regimes, following a recommendation of the OTS's VAT review in November 2017.

On 23 March 2021,⁹ following this consultation, it was announced that HMRC would shortly be simplifying the current system for applying for a partial exemption special method through a centralised application point, a clearer application process, an ongoing review of sectoral frameworks, and updated guidance.

OTS evaluation and update notes

The OTS has continued to work on further evaluation updates in our series of notes on our more significant reports, to update stakeholders and add further to the impact of the Office's work. These notes also allow us to reconsider previous recommendations in the light of changing circumstances and, if they have not yet been acted on, to indicate whether the Office still views them as a priority.

The second update note in this series (published on 20 July 2020),¹⁰ concerned our 2017 Corporation Tax report and our 2018 report 'Accounting Depreciation or Capital Allowances'. This noted some progress on specific points, and a longer-term influence on HMRC's ongoing thinking about potential approaches to simplifying corporation tax for smaller companies.

⁸ <https://www.gov.uk/government/publications/chancellor-responds-to-the-first-ots-report-on-inheritance-tax>

⁹ <https://www.gov.uk/government/consultations/call-for-evidence-simplification-of-partial-exemption-and-the-capital-goods-scheme>

¹⁰ <https://www.gov.uk/government/publications/ots-evaluation-and-stock-take-note>

This note also provided a stock take of the Office’s work on related issues concerned with the distortions resulting from the differences in taxation of employees, self-employed people and those working through personal service companies. This work remains highly relevant given the difficulties in reaching all parts of the economy with comparable levels of government support in response to Covid-19.

The third update note in the series, which we worked on during the year and was published on 19 April 2021,¹¹ concerned our 2018 report on HMRC Guidance. This noted significant strategic progress in HMRC’s work to improve guidance and the creation of HMRC’s Guidance Strategy Forum.¹²

HMT and HMRC consultations and corporate reports

HMT consultation on pension scheme administration

On 21 July 2020, HMT published a consultation document on pension tax relief administration.¹³

This sought to explore ways to address the difference in outcomes that can arise for some on lower incomes, depending on whether their pension scheme is administered on a ‘relief at source’ or a ‘net pay’ basis, which was one of the main issues highlighted in the OTS’s October 2019 Life Events report.¹⁴

HMRC consultation on modernising Stamp Duty

On 21 July 2020, HMRC published a consultation document on modernising Stamp Taxes on shares,¹⁵ building on the OTS’s July 2017 review¹⁶ of paper Stamp Duty on shares with a view to longer-term modernisation of the Stamp Duty framework, which had recommended that the process be modernised and digitised.

HMRC’s 10-year vision for improving the tax system

On 21 July 2020, HMRC published a document setting out a 10-year vision for ‘a tax system fit for the challenges and opportunities of the 21st century’, designed to improve its resilience, effectiveness and support for taxpayers.¹⁷

In its 10-year vision document, HMRC committed both to involving taxpayers, agents, software providers in taking the vision forward, and to working closely with representative bodies, as well as the OTS, in developing the elements of it.

¹¹ <https://www.gov.uk/government/publications/ots-guidance-review-update-paper>

¹² www.gov.uk/government/groups/guidance-strategy-forum

¹³ <https://www.gov.uk/government/consultations/pensions-tax-relief-administration-call-for-evidence>

¹⁴ <https://www.gov.uk/government/publications/ots-life-events-review-simplifying-tax-for-individuals>

¹⁵ <https://www.gov.uk/government/consultations/call-for-evidence-modernisation-of-the-stamp-taxes-on-shares-framework>

¹⁶ <https://www.gov.uk/government/publications/ots-publishes-its-report-on-paper-stamp-duty>

¹⁷ <https://www.gov.uk/government/publications/tax-administration-strategy/building-a-trusted-modern-tax-administration-system>

The document also referred to the OTS's previous work on Tax reporting and payment,¹⁸ noting that many self-employed people, particularly those with lower incomes, would welcome paying tax more regularly, in order to help them budget and to prevent surprise bills.

The related call for evidence, published at Budget 2021,¹⁹ confirmed that HMRC were considering all the recommendations in the OTS's Claims and Elections report "with the ambition that the tax administration framework will have the flexibility to support any future simplification in this area", and highlighted the OTS's work on making smarter use of third party data.

HMRC have since actively engaged with the OTS in relation to a wide range of aspects of this call for evidence.

HMRC's consultation on MTD for corporation tax

On 12 November 2020, HMRC published its consultation document on Making Tax Digital for Corporation Tax.²⁰

This 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 evaluation of implementation of powers, obligations and safeguards

On 4 February 2021, HMRC published an evaluation of its implementation of powers, obligations and safeguards introduced since 2012.

The OTS was one of many organisations represented on the Forum set up to provide expert input to HMRC's work on this evaluation.

The evaluation report said that, in response to a recommendation from OTS's October 2018 report on Guidance,²¹ HMRC are carrying out a consultation on the circumstances in which a taxpayer can rely on published guidance and the extent to which a taxpayer will be subject to interest, penalties and the tax in dispute where guidance is found to be unclear or incorrect.

More widely, the report explained some of the other key steps being taken by HMRC in response to the OTS's Guidance report, including the creation of a Guidance Strategy Forum, attended by the OTS alongside many HMRC stakeholders.

¹⁸ <https://www.gov.uk/government/publications/ots-tax-reporting-and-payment-arrangements-review>

¹⁹ <https://www.gov.uk/government/consultations/call-for-evidence-the-tax-administration-framework-supporting-a-21st-century-tax-system>

²⁰ <https://www.gov.uk/government/consultations/making-tax-digital-for-corporation-tax>

²¹ <https://www.gov.uk/government/publications/guidance-for-taxpayers>

The OTS has since provided further details of HMRC's ongoing work to improve its Guidance in our own April 2021 evaluation note on our Guidance report.

HMRC consultation on the VAT land and property exemption

On 12 May 2021, the government published a call for evidence²² 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.

²² <https://www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption/simplifying-the-vat-land-exemption-call-for-evidence>

Projects, Partners and People

Projects

During 2020-21 the OTS has worked on the following reviews requested by ministers:

- Capital Gains Tax review – first report: Simplifying by design (11 November 2020)
- Capital Gains Tax review – second report: Simplifying practical, technical and administrative issues (20 May 2021)

During 2020-21, the OTS has also published

- an evaluation, update and stocktake paper on its work on corporation tax, personal service companies and self-employed people's taxation (20 July 2020)
- a report on its Claims and Elections review: Simplifying administrative processes (16 October 2020)
- an index of all its reports and government responses (8 December 2020)
- the government response (23 March 2021) to its first Inheritance Tax report published on 23 November 2018

The OTS has also worked on

- an evaluation and update note on its work on Guidance (19 April 2021)
- the Third Party Data review (2 July 2021)
- the evidence published in relation to the 2021 Review (5 July 2021)

Partners

We continue to rely on and build our relationships with our key partners within government, HMT 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 deepen, especially in our work on Capital Gains Tax.

We also continue to maintain our relationship with HMRC's Administration 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, such as Companies House, 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 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.

People

The Board

Legally, the OTS consists of its Board, whose members from 1 April 2020 to 31 March 2021 were:



Kathryn Cearns OBE

Chair, OTS



Paul Aplin OBE

(from 1 March 2021)



Bill Dodwell

Tax Director, OTS



John Cullinane

Public Policy Director
Chartered Institute of Taxation



Kathleen Russ

Senior Partner
Travers Smith LLP



Beth Russell

Director General, Tax and Welfare
HM Treasury



Ruth Stanier OBE

Director General Customer Strategy and
Tax Design, HM Revenue & Customs



Professor Judith Freedman CBE

Pinsent Masons Professor of Taxation
Law and Policy, Oxford University
(from 25 May 2020)



Dame Teresa Graham DBE

Chair of the Administrative Burdens Advisory Board (ABAB)
(Observer from 17 February 2021, previously a member of the Board)

The team

The OTS staff team is led by the Head of Office, David Halsey, who also acts as secretary to the Board.



A total of 14 people worked for the OTS at some point during the year to 31 March 2020, in either full time or part time roles. They were Charlotte Alderman, Sally Campbell, Sarah Glover, Suzanne Green, David Halsey, Simon Jackson, Zoë Judd, Bethan Kay, Nigel Mellor, Julia Neate, Sylvia Otieno, Mark Pickard, Hannah Smith and Sue Youngman.

Across the year this was the equivalent of 8.2 full time people, and a further 0.25 of a full-time person on free loan from PwC.

The OTS has continued to employ a broad mix of staff from both the private sector and on loan from HMT 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 OTS Budget

The OTS's available budget for the year April 2020 to March 2021 was £1,030,000, of which the pay element was £825,000.

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