



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

Kathryn Cearns and Bill Dodwell  
Office of Tax Simplification  
1 Horse Guards Road  
London  
SW1A 2HQ

18 July 2022

Dear Kathryn and Bill,

I am writing to thank you on behalf of the Chancellor and myself for your report published on July 18 setting out the OTS's approach to simplification and its aims and priorities.

Tax simplification remains as important as ever and the Government is committed to a simpler, fairer and more efficient tax system. Your report highlights the importance of simplifying the tax system and clearly outlines the OTS's priorities and strategic vision to tackle complexity in the system. I agree that the OTS should place an emphasis on simplifications that will support individuals and small businesses.

Simplification considerations are a fundamental part of tax policy making, but it is important to acknowledge that there are trade-offs Ministers and officials must make between simplification and other policy objectives. However, the Government notes the importance of continuing to ensure simplification is core to our tax policy making approach.

The Government looks forward to continuing to work with you on your own initiative reports, which play an important role in identifying areas of current tax complexity for taxpayers.

Thank you again for your work and that of your team. I am sure this report will support the OTS's continued contribution to the Government's aim to ensure a simpler tax system for taxpayers and the UK as a whole.

Yours sincerely,

THE RT HON LUCY FRAZER QC MP