

# Index of reports published by the Office of Tax Simplification

This document provides an index of the reports published by the Office of Tax Simplification (OTS), and of letters from Treasury Ministers responding to OTS reports on behalf of the government.

Since 28 November 2016, when the legislation putting the OTS onto a statutory basis came into effect, the Chancellor is required to respond to reviews he or she requests the OTS to carry out.

Background information about the OTS can be found [here](#).

Date	Publication	Government response
2022-23		
20 Dec 2022	<a href="#">OTS report on hybrid and distance working</a>	
01 Nov 2022	<a href="#">OTS Property income review</a>	
18 July 2022	<a href="#">OTS review of tax simplification</a>	18 July 2022 <a href="#">Chancellor response</a>
18 July 2022	<a href="#">Annual Report 2021-22</a>	
2021-22		
01 Mar 2022	<a href="#">OTS Single Customer Account evaluation note</a>	
01 Mar 2022	<a href="#">OTS HICBC evaluation note</a>	
24 Feb 2022	<a href="#">Simplification issues affecting tax agents and other intermediaries</a>	
24 Feb 2022	<a href="#">OTS PAYE evaluation note</a>	
16 Dec 2021	<a href="#">OTS everyday tax evaluation paper</a>	
30 Nov 2021	<a href="#">2021 Review of the OTS: Final report</a>	
15 Sep 2021	<a href="#">The UK Tax year end date: exploring the potential for change</a>	
20 July 2021	<a href="#">Annual Report 2020-21</a>	
5 July 2021	<a href="#">2021 statutory review – OTS evidence</a>	
2 July 2021	<a href="#">Making better use of third party data: a vision for the future</a>	
20 May 2021	<a href="#">Capital Gains Tax review – second report: simplifying practical, technical and administrative issues</a>	30 Nov 2021 <a href="#">Chancellor response</a>
19 Apr 2021	<a href="#">Guidance Review update paper</a>	
2020-21		
11 Nov 2020	<a href="#">Capital Gains Tax review - first report: Simplifying by design</a>	30 Nov 2021 <a href="#">Chancellor response</a>
16 Oct 2020	<a href="#">Claims and elections review: Simplifying administrative processes</a>	
21 Jul 2020	<a href="#">Annual report 2019-20</a>	
20 Jul 2020	<a href="#">Evaluation update and stocktake of OTS work on corporation tax, personal service companies and self-employed people's taxation</a>	
2019-20		
31 Oct 2019	<a href="#">Tax reporting and payment review: Simplifying tax for self-employed people and residential landlords</a>	

10 Oct 2019	<a href="#"><u>Taxation and life events: Simplifying tax for individuals</u></a>	
1 Oct 2019	<a href="#"><u>OTS evaluation update on its Value added tax report</u></a>	
18 Jul 2019	<a href="#"><u>Annual report 2018-19</u></a>	
5 Jul 2019	<a href="#"><u>Inheritance Tax review - second report: Simplifying the design of Inheritance tax</u></a>	30 Nov 2021 <a href="#"><u>Chancellor response</u></a>
16 May 2019	<a href="#"><u>Simplifying everyday tax for smaller businesses: a further business lifecycle review</u></a>	5 Nov 2019 <a href="#"><u>Chancellor response</u></a>
2018-19		
17 Jan 2019	<a href="#"><u>Technology review: a vision for tax simplicity</u></a>	
23 Nov 2018	<a href="#"><u>Inheritance Tax Review - first report: overview of the tax and dealing with administration</u></a>	23 Mar 2021 <a href="#"><u>Chancellor response</u></a>
5 Oct 2018	<a href="#"><u>Guidance for taxpayers: a vision for the future</u></a>	
23 Jul 2018	<a href="#"><u>Annual report 2017-18</u></a>	
20 Jul 2018	<a href="#"><u>Platforms, the platform economy and tax simplification</u></a>	
15 Jul 2018	<a href="#"><u>Accounting depreciation or capital allowances? Simplifying tax relief for tangible fixed assets</u></a>	20 Dec 2018 <a href="#"><u>Chancellor response</u></a>
25 May 2018	<a href="#"><u>Savings income: routes to simplification</u></a>	
16 Apr 2018	<a href="#"><u>Business Lifecycle Report: Simplifying the taxation of key events in the life of a business</u></a>	
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7 Nov 2017	<a href="#"><u>Value added tax: routes to simplification</u></a>	22 Nov 2017 <a href="#"><u>Chancellor response</u></a>
26 Jul 2017	<a href="#"><u>Disincorporation relief – what of the future?</u></a>	
10 Jul 2017	<a href="#"><u>Stamp duty on paper documents: a way forward to reform, digitise and simplify</u></a>	14 Aug 2017 <a href="#"><u>Chancellor response</u></a>
3 Jul 2017	<a href="#"><u>Simplification of the corporation tax computation</u></a>	14 Aug 2017 <a href="#"><u>Chancellor response</u></a>
27 Jun 2017	<a href="#"><u>OTS recommendations: Evaluation and forward look</u></a>	
26 Jun 2017	<a href="#"><u>First annual report 2016-17</u></a>	

22 Jun 2017	<u>The Gig economy – what does it mean for tax?</u> (updated version of 2 Dec 2016 paper)	
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28 Mar 2017	<u>Tax complexity papers – update and index</u>	
2 Dec 2016	<u>The Gig economy – an OTS focus paper</u>	
28 Nov 2016	<u>OTS legislation come into effect</u>	
14 Nov 2016	<u>Closer alignment of income tax and national insurance report: a further review</u>	23 Nov 2016 <u>Chancellor letter</u>
3 Nov 2016	<u>Lookthrough taxation – final report</u>	23 Nov 2016 <u>Financial Secretary letter</u>
3 Nov 2016	<u>SEPA (Sole Enterprise with Protected Asset) report</u>	23 Nov 2016 <u>Financial Secretary letter</u>
2015-16		
7 Mar 2016	<u>The closer alignment of income tax and national insurance</u>	16 Mar 2016 <u>Financial Secretary letter</u>
3 Mar 2016	<u>Small company taxation review</u>	16 Mar 2016 <u>Financial Secretary letter</u>
25 Nov 2015	<u>OTS to be put on a statutory basis</u>	25 Nov 2015 <u>Financial Secretary letter</u>
18 June 2015	<u>Complexity index paper and spreadsheet and Tax Complexity project document collection</u>	
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27 Mar 2015	<u>List of recommendations</u>	
3 Mar 2015	<u>Employment status report</u>	25 Nov 2015 <u>Financial Secretary letter</u>
19 Jan 2015	<u>Partnerships review</u> Including the <u>final report</u>	3 Dec 2014 <u>Financial Secretary letter</u>
13 Nov 2014	<u>Tax Penalties report</u>	3 Dec 2014 <u>Financial Secretary letter</u>
9 Oct 2014	<u>Competitiveness of UK tax administration</u>	3 Dec 2014 <u>Financial Secretary letter</u>
31 Jul 2014	<u>Employee benefits and expenses - final report</u>	3 Dec 2014 <u>Financial Secretary letter</u>
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29 Jan 2014	<u>Employee benefits and expenses – second report</u>	19 Mar 2014 <u>Exchequer Secretary letter</u>

22 Jan 2014	<a href="#">Partnerships review - interim report</a>	19 Mar 2014 <a href="#">Exchequer Secretary letter</a>
8 Aug 2013	<a href="#">Employee benefits and expenses - interim report</a>	17 Sep 2013 <a href="#">Exchequer Secretary letter</a>
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16 Jan 2013	<a href="#">Unapproved employee share schemes report</a>	20 Mar 2013 <a href="#">Exchequer Secretary letter and Annex B</a> 19 Mar 2014 <a href="#">Exchequer Secretary letter</a> 3 Dec 2014 <a href="#">Financial Secretary letter</a>
2011-12		
6 Mar 2012	<a href="#">Tax-advantaged employee share schemes report</a>	27 Jun 2012 <a href="#">Written Ministerial Statement</a> 19 Mar 2014 <a href="#">Exchequer Secretary letter</a>
28 Feb 2012	<a href="#">Small business tax review</a> Including final reports on <a href="#">HMRC administration</a> <a href="#">Simpler income tax for the smallest businesses</a> <a href="#">Disincorporation relief</a> and the March 2011 <a href="#">interim report</a>	9 May 2011 <a href="#">Exchequer Secretary letter</a> 1 Mar 2012 <a href="#">HMRC responses</a> 19 Mar 2014 <a href="#">Exchequer Secretary letter</a>
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3 Mar 2011	<a href="#">Tax reliefs review report</a> Including the <a href="#">Final report</a> the December 2010 <a href="#">interim report</a> and lists of reliefs as at <a href="#">Nov 2010</a> and <a href="#">July 2014</a>	10 Mar 2011 <a href="#">Written Ministerial Statement</a> 9 May 2011 <a href="#">Exchequer Secretary letter</a>
20 Jul 2010	<a href="#">OTS established</a>	