

## Office of Tax Simplification Board Meeting

12 December 2013

### Present

Rt Hon Michael Jack – Chairman  
John Whiting – Tax Director  
Adam Broke  
Edward Troup – HM Revenue & Customs (HMRC)  
Indra Morris – HM Treasury

### Secretary

Jeremy Sherwood

### Apologies

Teresa Graham

### 1. Minutes of the last meeting

The minutes of the 6 November meeting were formally agreed.

### 2. Action points from meeting

**OTS list of recommendations** – The Board discussed the updated list of OTS recommendations made so far. The list was still a work in progress, and more analysis was needed to examine the reasons why some recommendations had yet to be taken forward. The OTS team would discuss emerging themes with HM Treasury and HMRC, and draw out lessons for improving communication at all levels in existing and future reviews.

**OTS website** – The Board noted that the move to a common website design for Government websites made it harder to find certain items on the OTS website. They asked the Secretary to write formally to the Cabinet Office about this.

**HMRC digitalisation project** – Following the presentation at the last Board meeting, the OTS secretariat was arranging a meeting with HMRC's digitalisation team to explore how their plans could help current and future OTS projects.

### 3. Autumn Statement announcements

Michael Jack said that in welcoming the new OTS project on improving the competitiveness of UK's tax administration its importance had merited direct reference in the Chancellor's Commons statement rather than just being announced in the Green Book. Without the Chancellor's direct endorsement of the OTS's work it risked undermining our ability to continue to attract secondees for our projects from the private sector. Edward Troup had spoken to the Chancellor's office about this and conveyed to them OTS's frustration and disappointment on this matter. It was agreed that a meeting should be arranged for the new year for Michael Jack and John Whiting to update the Chancellor on the work of the OTS. The Board thought this would be a good opportunity to discuss how to thank individuals and

firms who have helped the OTS, as well as consider how best to launch the new project and raise the profile of the OTS and tax simplification.

The Board discussed how best to scope and resource the new project. The Secretary was tasked with discussing with HM Treasury and HMRC what work would need to be done, and following on from that, what extra resources would be needed. The amount of work was likely to be considerable and it would be important to engage with a cross section of small and medium enterprises as well as business advisers. The new project would build on the previous OTS reviews into small business tax and HMRC administration, and provide an opportunity to revisit some of the recommendations made in them.

#### **4. Update on projects**

John Whiting reported that the employee benefits and partnerships projects were on target to publish reports in January. The partnerships project would need more work to decide on final recommendations and there were possibilities for further strands from the employee benefits and expenses interim report to be looked at in February and March, but this would all depend on resources available to do the work. The complexity index was being updated to reflect changes in the last three Finance Acts, including several new tax reliefs.

#### **5. Any other business**

- The OTS had developed links with some academic institutions and had worked with tutors to design projects for tax business degree students based on OTS reviews. Some of the work had been of a very high quality, and the Board discussed how best to recognise this.
- The next Board meeting would be at the end of January 2014, on a date to be confirmed.

Jeremy Sherwood  
OTS Secretariat