

Office of Tax Simplification Claims and Elections Review: call for evidence

General Features

31 March 2020

CIOT, ATT and LITRG are meeting with the Office of Tax Simplification (OTS) to discuss its review of claims and elections announced in February and will be providing further input into this review in due course. We would also encourage our members to submit evidence of their experiences making claims and elections on behalf of taxpayers directly to the OTS.

In February 2020, the OTS published details of its review of claims and elections across different taxes in relation to individuals, businesses and partnerships, and requested evidence in the form of responses to questions set out in the Call for Evidence and/or general or specific comments on the areas covered by the review. Further information can be found at <https://tinyurl.com/uwtsv4k>.

The CIOT met with the OTS in March and had an initial discussion around the scope of the review and the particular claims and elections identified in the Call for Evidence. The ATT and LITRG are due to have meetings with the OTS in April. All three bodies will continue to gather evidence to submit to the OTS between now and the deadline for submitting responses, which is 8 May 2020.

However, we would like to also encourage you to contact the OTS and submit responses. As per the Call for Evidence: ‘The OTS welcomes responses to all or any of the questions set out [in the document], as well as any general or specific comments on the areas covered by this review. There is no requirement to respond to all the questions; responses focusing on a particular area are equally welcome.’

Comments should be sent to ots@ots.gov.uk.