Tax simplification

General Features

Tax simplification 23 October 2023

CIOT, ATT and LITRG have, along with other professional bodies, written a further letter to the Financial Secretary to the Treasury regarding tax simplification.

As reported in the May edition of Technical Newsdesk ('Tax simplification', tinyurl.com/5464kktw), the CIOT, ATT and LITRG, along with ICAEW and ICAS, wrote to the Financial Secretary to the Treasury (FST) Victoria Atkins MP proposing a series of actions that ministers and HMRC should take if they are serious about delivering a simpler tax system. In the July edition ('Tax simplification', tinyurl.com/7a2shnab), we provided a summary of matters discussed at our meeting with the FST on 10 May.

In early August, we again met with some of the HMRC and HMT team who have been tasked with embedding tax simplification. We have been working on some simplification business case templates to help identify and evaluate simplification ideas in a consistent manner.

We are still at the early stages of what is likely to be a long 'journey', and so in September the professional bodies wrote to the FST again (www.tax.org.uk/ref1221). We referenced our recent meetings with HMRC and HMT, and welcomed the Minister's commitment to the Treasury Select Committee to provide an annual report of progress on simplification. We reiterated our belief that simplification should be added as a discrete category in Tax Information and Impact Notes (TIINs) to recognise its importance and demonstrate the government's commitment to tax simplification. We stressed that simplification goes further than proposals to simplify the tax system; it also includes the prevention of measures which add future complexity.

Looking ahead, we will continue our engagement with HMRC and HMT, forming a regular group to discuss progress and lessons learned, etc. We suggested that the government should publish a plan or roadmap to help signal its intentions and its commitment to tax simplification.

We will publish the Minister's response once we have received it.

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