SCHEDULES

SCHEDULE 25

OFFICE OF TAX SIMPLIFICATION

Membership

1 (1) The OTS is to consist of not more than eight members.

(2) The members of the OTS must include—

(a) a chair,

(b) a tax director (see sub-paragraph (5)),

(c) a representative of Her Majesty's Revenue and Customs, and

(d) a representative of the Treasury.

(3) The additional members, if any, are to be nominated by the chair.

(4) The members of the OTS are to be appointed by the Chancellor of the Exchequer.

(5) A person may be appointed as a tax director of the OTS only if the Chancellor of the Exchequer is satisfied that the person has the necessary qualifications and experience to direct the manner in which the OTS discharges its functions.

(6) The Chancellor of the Exchequer must consult the chair of the OTS before appointing a person as a tax director (subject to paragraph 3(3)).