



Finance Act 2016

2016 CHAPTER 24

PART 12

OFFICE OF TAX SIMPLIFICATION

184 Office of Tax Simplification

- (1) There continues to be an Office of Tax Simplification (referred to in this Act as the “OTS”).
- (2) Schedule 25 contains provision about the OTS.

Commencement Information

II [S. 184](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

185 Functions of the OTS: general

- (1) The OTS must provide advice to the Chancellor of the Exchequer, on request or as the OTS considers appropriate, on the simplification of the tax system.
- (2) For the purposes of this section and section 186—
 - (a) “the tax system” means the law relating to, and the administration of, relevant taxes,
 - (b) “relevant taxes” means taxes that the Commissioners for Her Majesty's Revenue and Customs are responsible for collecting and managing, and
 - (c) a reference to “taxes” includes a reference to duties and national insurance contributions.
- (3) References in this section and section 186 (however expressed) to the simplification of the tax system include references to improving the efficiency of the administration of relevant taxes.

Changes to legislation: Finance Act 2016, PART 12 is up to date with all changes known to be in force on or before 13 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I2 [S. 185](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

186 Functions of the OTS: reviews and reports

- (1) At the request of the Chancellor of the Exchequer, the OTS must conduct a review of an aspect of the tax system for the purpose of identifying whether, and if so how, that aspect of the tax system could be simplified.
- (2) The OTS must prepare a report—
 - (a) setting out the results of the review, and
 - (b) making such recommendations (if any) as the OTS consider appropriate.
- (3) The OTS must send a copy of the report to the Chancellor of the Exchequer.
- (4) The Chancellor of the Exchequer must—
 - (a) publish the report, and
 - (b) lay a copy of the report before Parliament.
- (5) The Chancellor of the Exchequer must prepare and publish a response to the report.

Commencement Information

I3 [S. 186](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

187 Annual report

- (1) The OTS must prepare a report of the performance of its functions in each financial year.
- (2) The report relating to a financial year must be prepared as soon as reasonably practicable after the end of the financial year.
- (3) The OTS must—
 - (a) send a copy of the report to the Chancellor of the Exchequer, and
 - (b) publish the report.
- (4) The Chancellor of the Exchequer must lay a copy of the report before Parliament.
- (5) For the purposes of this paragraph, each of the following is a “financial year”—
 - (a) the period beginning with the day on which this section comes into force and ending with the following 31 March, and
 - (b) each successive period of 12 months.

Commencement Information

I4 [S. 187](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

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188 Review of the OTS

- (1) The Treasury must, before the end of each review period, conduct a review of the effectiveness of the OTS in performing its functions.
- (2) The “review period” means—
 - (a) in relation to the first review, the period of 5 years beginning with the day on which this section comes into force, and
 - (b) in relation to subsequent reviews, the period of 5 years beginning with the day on which the previous review was completed.
- (3) The Treasury must prepare and publish a report of each review.

Commencement Information

I5 [S. 188](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

189 Commencement

Sections 184 to 188 and Schedule 25 come into force on such day as the Treasury may by regulations made by statutory instrument appoint.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)