

**Changes to legislation:** Finance Act 2016, SCHEDULE 25 is up to date with all changes known to be in force on or before 28 May 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

## SCHEDULES

### SCHEDULE 25

Section 184

#### OFFICE OF TAX SIMPLIFICATION

##### *Membership*

- 1 (1) The OTS is to consist of not more than [<sup>F1</sup>ten] 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)).

##### **Textual Amendments**

**F1** Word in [Sch. 25 para. 1\(1\)](#) substituted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **s. 102**

##### **Commencement Information**

**I1** [Sch. 25 para. 1](#) in force at 28.11.2016 by [S.I. 2016/1133](#), **reg. 2**

##### *Term of office*

- 2 (1) A person holds and vacates office as a member of the OTS in accordance with the terms of the appointment, subject to the following provisions.
- (2) A period of appointment may not exceed 5 years.
- (3) A person who ceases to be a member of the OTS is eligible for re-appointment.

##### **Commencement Information**

**I2** [Sch. 25 para. 2](#) in force at 28.11.2016 by [S.I. 2016/1133](#), **reg. 2**

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### *Appointment of initial members*

- 3 (1) Sub-paragraphs (2) and (3) apply where a person (“P”) appointed under paragraph 1(2)(a) or (b) was, immediately before the appointment, the chair or tax director (as the case may be) of the non-statutory Office of Tax Simplification.
- (2) P's period of appointment is to be taken to have begun with the appointment of P as the chair or tax director (as the case may be) of the non-statutory Office of Tax Simplification.
- (3) The requirement in paragraph 1(6) does not apply where P was, immediately before P's appointment under paragraph 1(2)(b), the tax director of the non-statutory Office of Tax Simplification.

#### **Commencement Information**

**I3** [Sch. 25 para. 3](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

### *Termination of appointments*

- 4 A member of the OTS may at any time resign by giving written notice to the Chancellor of the Exchequer.

#### **Commencement Information**

**I4** [Sch. 25 para. 4](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

- 5 (1) The Chancellor of the Exchequer may terminate the appointment of a member of the OTS by giving the member written notice.
- (2) In the case of a member appointed for the purposes of paragraph 1(2)(a) or (b) or (3), the Chancellor of the Exchequer may only terminate the appointment if—
- (a) the member has been absent from meetings of the OTS without the OTS's permission for a period of more than 3 months,
  - (b) the member becomes bankrupt (see sub-paragraph (3)),
  - (c) the member has failed to comply with the terms of the appointment, or
  - (d) the member is, in the opinion of the Chancellor of the Exchequer, unable, unfit or unwilling to carry out the member's functions.
- (3) A member becomes bankrupt if—
- (a) in England and Wales or Northern Ireland, a bankruptcy order is made in relation to the member;
  - (b) in Scotland, the member's estate is sequestrated.

#### **Commencement Information**

**I5** [Sch. 25 para. 5](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

### *Remuneration*

- 6 The Treasury may pay a member of the OTS such remuneration and allowances as the Treasury may determine.

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**Commencement Information**

**I6** Sch. 25 para. 6 in force at 28.11.2016 by S.I. 2016/1133, reg. 2

*Provision of staff and facilities etc.*

- 7 The Treasury may provide the OTS with such staff, accommodation, services and other facilities as appear to the Treasury to be necessary or expedient for the proper performance by the OTS of its functions.

**Commencement Information**

**I7** Sch. 25 para. 7 in force at 28.11.2016 by S.I. 2016/1133, reg. 2

*Validity of proceedings*

- 8 The OTS may regulate its own procedure.

**Commencement Information**

**I8** Sch. 25 para. 8 in force at 28.11.2016 by S.I. 2016/1133, reg. 2

- 9 The validity of anything done by the OTS is not affected by—  
(a) any vacancy in the membership of the OTS, or  
(b) any defect in the appointment of a member of the OTS.

**Commencement Information**

**I9** Sch. 25 para. 9 in force at 28.11.2016 by S.I. 2016/1133, reg. 2

*Supplementary powers*

- 10 The OTS may do anything that appears to it to be necessary or appropriate for the purpose of, or in connection with, the performance of its functions.

**Commencement Information**

**I10** Sch. 25 para. 10 in force at 28.11.2016 by S.I. 2016/1133, reg. 2

*Finance*

- 11 (1) The Treasury may make to the OTS such payments out of money provided by Parliament as the Treasury considers appropriate for the purpose of enabling the Office to meet its expenses.  
(2) Payments are to be made at such times, and subject to such conditions, as the Treasury may determine.

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**Commencement Information**

**I11** [Sch. 25 para. 11](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

*Disqualification*

- 12 In Part 2 of Schedule 1 to the House of Commons Disqualification Act 1975 (bodies of which all members are disqualified) insert at the appropriate place— “ The Office of Tax Simplification. ”

**Commencement Information**

**I12** [Sch. 25 para. 12](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

- 13 In Part 2 of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 (bodies of which all members are disqualified) insert at the appropriate place— “ The Office of Tax Simplification. ”

**Commencement Information**

**I13** [Sch. 25 para. 13](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

*Freedom of information*

- 14 In Part 6 of Schedule 1 to the Freedom of Information Act 2000 (public authorities to which the Act applies) insert at the appropriate place— “ The Office of Tax Simplification. ”

**Commencement Information**

**I14** [Sch. 25 para. 14](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

*Public sector equality duty*

- 15 In Part 1 of Schedule 19 to the Equality Act 2010 (authorities subject to the public sector equality duty) under the heading “Industry, business, finance etc.” insert at the appropriate place— “ The Office of Tax Simplification. ”

**Commencement Information**

**I15** [Sch. 25 para. 15](#) in force at 28.11.2016 by [S.I. 2016/1133](#), [reg. 2](#)

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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\(3\)](#)