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**Changes to legislation:** Finance Act 2016, Paragraph 1 is up to date with all changes known to be in force on or before 12 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

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## SCHEDULES

### SCHEDULE 25

#### 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)).

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##### **Textual Amendments**

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

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##### **Commencement Information**

**I1** [Sch. 25 para. 1](#) 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\(3\)](#)