



30 Monck Street
London
SW1P 2AP

T : 020 7340 0551
E : info@att.org.uk
W : www.att.org.uk

Harriett Baldwin MP
Chair of Treasury Committee
House of Commons
London
SW1A 0AA

13 July 2023

Dear Ms. Baldwin,

Consulting with professional bodies on progress towards simplification

The Association of Taxation Technicians has long extolled the virtues of simplicity in the tax system. We want to ensure all taxpayers are clear on their responsibilities, and those of HMRC.

We welcome the Treasury Committee's interest in this area and were pleased by the announcement during report stage debate on the Finance Bill that the Government will be providing the committee with an annual report on progress towards simplification, starting this tax year. This is a positive step which will help keep simplification in the minds of ministers and officials.

You and your committee colleagues will no doubt be thinking about what use you will make of this annual report, beyond simply publishing it. I would like to encourage you to take wider evidence, including from us and other professional bodies engaged in the area of tax, on the progress made over the year towards simplification, before reaching your conclusions and making your recommendations. This would counter any suggestion that the government is simply being allowed to 'mark its own homework' in this area.

At a minimum this could comprise an invitation to provide written submissions. Depending on time availability you could also consider one or more oral evidence sessions, questioning bodies such as us as well as ministers and officials. Any invitation to provide evidence could be limited to professional bodies – as with the request for post-Budget assessments of measures announced which has been made after some recent Budgets – or could be a general call for evidence open to all with an interest. We offer no preference between these approaches.

We do, however, strongly encourage the committee to produce its own report on progress towards simplification, so that the government's assessment does not stand unscrutinised and unchallenged.

Yours sincerely,

Simon Groom

President

Association of Taxation Technicians