



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 7

#### MISCELLANEOUS AND FINAL

##### *Office of Tax Simplification*

#### **347 Abolition of the Office of Tax Simplification**

- (1) The Office of Tax Simplification is abolished.
- (2) The amendments in [subsections \(3\) to \(8\)](#) are made in consequence of [subsection \(1\)](#).
- (3) In the House of Commons Disqualification Act 1975, in Part 2 of Schedule 1 (bodies of which all members are disqualified) omit the entry for the Office of Tax Simplification.
- (4) In the Northern Ireland Assembly Disqualification Act 1975, in Part 2 of Schedule 1 (bodies of which all members are disqualified) omit the entry for the Office of Tax Simplification.
- (5) In the Freedom of Information Act 2000, in Part 6 of Schedule 1 (other public bodies and offices: general) omit the entry for the Office of Tax Simplification.
- (6) In the Equality Act 2010, in Part 1 of Schedule 19 (public authorities: general), under the heading “industry, business, finance etc” omit the entry for the Office of Tax Simplification.
- (7) In FA 2016 omit Part 12 and Schedule 25 (Office of Tax Simplification).
- (8) In FA 2022 omit section 102 (increase in membership of the OTS) and the italic heading before it.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Cross  
Heading: Office of Tax Simplification.