



# Finance Act 1995

## 1995 CHAPTER 4

### PART VI

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

VALID FROM 01/05/1995

**160**

- (1) The Inland Revenue shall prepare and present to Treasury Ministers a report on tax simplification.
- (2) The report shall be laid before Parliament and published before 31st December 1995.
- (3) The report shall give—
  - (a) an account of recent tax legislation history;
  - (b) full details of recent annual additions to both primary and secondary legislation;
  - (c) a summary of recent criticism of both the complexity of tax legislation and of parliamentary procedure; and
  - (d) the advantages and disadvantages of possible solutions including a Royal Commission on taxation and a tax law commission.

**Status:**

Point in time view as at 29/11/1994. This version of this provision is not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 160.