



Finance Act 2016

2016 CHAPTER 24

PART 12

OFFICE OF TAX SIMPLIFICATION

188 Review of the OTS

- (1) The Treasury must, before the end of each review period, conduct a review of the effectiveness of the OTS in performing its functions.
- (2) The “review period” means—
 - (a) in relation to the first review, the period of 5 years beginning with the day on which this section comes into force, and
 - (b) in relation to subsequent reviews, the period of 5 years beginning with the day on which the previous review was completed.
- (3) The Treasury must prepare and publish a report of each review.

Status:

Point in time view as at 15/09/2016. This version of this provision has been superseded.

Changes to legislation:

Finance Act 2016, Section 188 is up to date with all changes known to be in force on or before 15 June 2024. 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.