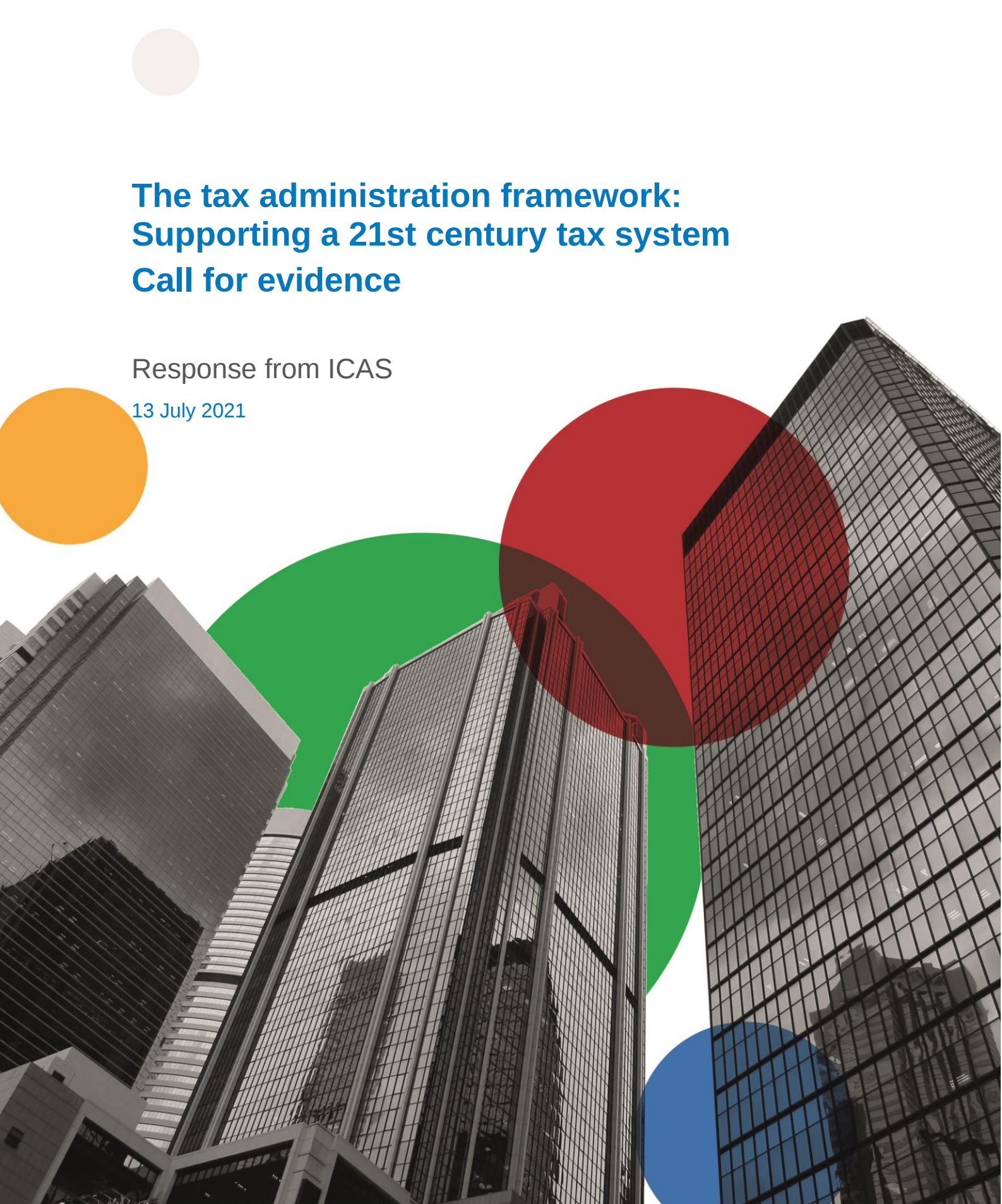




The tax administration framework: Supporting a 21st century tax system Call for evidence

Response from ICAS

13 July 2021

About ICAS

1. The Institute of Chartered Accountants of Scotland ('ICAS') is the world's oldest professional body of accountants. We represent over 22,000 members working across the UK and internationally. Our members work in the public and not for profit sectors, business and private practice. Approximately 10,000 of our members are based in Scotland and 10,000 in England.
2. The following submission has been prepared by the ICAS Tax Board. The Tax Board, with its five technical Committees, is responsible for putting forward the views of the ICAS tax community; it does this with the active input and support of over 60 committee members.
3. ICAS has a public interest remit, a duty to act not solely for its members but for the wider good. From a public interest perspective, our role is to share insights from ICAS members into the many complex issues and decisions involved in tax and regulatory system design, and to point out operational practicalities.

General comments

4. ICAS welcomes the call for evidence, 'The tax administration framework: Supporting a 21st century tax system', issued by HMRC on 23 March 2021. We have been pleased to participate in a number of meetings with HMRC to discuss various aspects of this call for evidence.
5. Tax administration is fundamental to tax compliance and collection. We are broadly supportive of the three strands of work which make up the strategy that the Government published in July 2020 to create a tax system 'fit for the challenges and opportunities of the 21st century' (Building a trusted, modern UK tax administration):
 - the extension of Making Tax Digital
 - exploring tax payment mechanisms, and
 - reform of the tax administration framework.
6. With our interest in good tax administration, ICAS has published a report '[Tomorrow's Tax Administration](#)' which identifies and discusses our top 10 requirements for an effective tax administration. We offer this report as our contribution to this Call for Evidence.
7. As we noted in our recent [submission](#) to the Review of the Office of Tax Simplification, the OTS already identifies opportunities to reduce complexity in existing legislation and to improve administrative processes – and should continue to do so. The OTS should have an ongoing role in implementation of reform of the Tax Administration Framework. It is ideally placed to be involved in this work because of its ability to engage with a wider range of taxpayers and businesses, than would usually respond to tax consultations.
8. At this stage, the call for evidence is very wide in scope; we will contribute in greater detail as the project progresses, when there are further calls for evidence and/or consultation on more specific topics.

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