

Correction note

16 June 2011

HM Treasury is issuing two corrections to this consultation paper.

The first is a correction to a factual error related to the relief for late-night taxis and is contained on page 18 in Table A.6: Relief 6 in the 'General description of relief' box.

The text should read: "The number of tax-exempt journeys in a tax year is restricted to 60.

If this limit is exceeded only the first 60 journeys where all the late working conditions have been met will qualify for exemption from tax. Any journeys above this limit will be liable to tax"

The second correction is related to the effective date for the proposed abolition of Life Assurance Premium Relief in Table A.16 at page 30/31.

The effective date in the 'Consultation responses sought' box should be April 2014. The current text suggests incorrectly that the effective date will be April 2013.