

Written Ministerial Statement

Tax Policy Consultation and Draft Legislation

The Exchequer Secretary to the Treasury (Mr. David Gauke): The Government's approach to developing tax policy emphasises the benefits of policy consultation and legislative scrutiny.

Following Budget 2013, the Government has engaged with interested parties, seeking their views on more than 30 areas of tax policy. The next stage of consultation aims to ensure that the legislation works as intended.

Draft clauses to be included in Finance Bill 2014 will be published on 10 December 2014, together with responses to policy consultation, explanatory notes and tax information and impact notes. The consultation on the draft legislation will be open until 4 February 2014.

HM Treasury
17 October 2013