

Business Forum on Tax and Competitiveness: Terms of Reference

## Role of the forum

To facilitate an open discussion of the issue of tax in the context of the UK's international competitiveness.

To provide the Government with views from a range of different multinational businesses that can be used to inform the tax reform process and proposals.

This forum will complement wider consultation as part of the Government's aim to have an open and transparent approach to tax policy.

## Structure

- The forum will meet 3 or 4 times a year
- Documents related to each meeting will be published on the Treasury website.
- The agenda for forum meetings will be agreed collaboratively.
- Pre-meetings will be held in advance of forum meetings. Deputies to forum members may attend the pre-meetings. These meetings will be used to agree the agenda and to discuss any issues or concerns, including queries around how the forum will operate.
- Officials from HM Treasury and HMRC will attend forum meetings in order to test policy direction and possible proposals, share information on government views and listen to forum members' views.

## Scope

The focus of the forum will be on long-term and strategic tax issues in the context of the UK's international competitiveness.

The forum will not be focused on the details of specific policy areas, where more detailed consultations will be taken forward.