

## **Written Ministerial Statement**

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### **Tax policy consultation and draft legislation**

**The Financial 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 2014, 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 the Finance Bill will be published on 10 December 2014, together with responses to policy consultation, explanatory notes, tax information and impact notes and other accompanying documents. The consultation on the draft legislation will be open until 4 February 2015.

**HM Treasury**  
**14 October 2014**