



HOUSE OF LORDS

SELECT COMMITTEE ON ECONOMIC AFFAIRS FINANCE BILL SUB-COMMITTEE

CALL FOR EVIDENCE

Finance Bill 2013

The House of Lords Economic Affairs Committee has set up a Sub Committee (the FBSC) to inquire into the draft Finance Bill 2013 published on 11 December.

The FBSC focuses on technical issues of tax administration, clarification and simplification rather than on rates or incidence of tax. It aims to publish its report in March.

The FBSC would welcome written evidence by 28 January on the issues set out below,

The FBSC has decided to concentrate on one generic theme: countering the avoidance of tax. It expects to focus on the General Anti-Abuse Rule, including how effective it is likely to be in addressing the various types of avoidance recently highlighted in the media.

The FBSC would also welcome views on other anti-avoidance measures in the draft Bill including those to cap the use of certain tax reliefs and to introduce the annual residential property charge.

Please note:

Evidence provided becomes the property of the Committee, and may be published. Witnesses may publicise their written evidence themselves, but in doing so should indicate that it was prepared for the Committee.

Concise evidence of 6 pages or fewer is preferred; anything longer should include a single page summary. Annexes may be provided, but will not necessarily be published. Relevant material prepared for other purposes (such as reports or evidence to other inquiries and consultations) may be forwarded to the Committee for information, but will not be published. Witnesses who provide original written evidence may be invited to give oral evidence at Westminster; transcripts of such sessions are published.

The Committee would prefer to receive written evidence by email, with a signed, hard copy to follow. **(Written evidence can only be accepted in Word format, not PDF. Attachments or annexes to the evidence can however be in PDF format).**

Written evidence should be signed and dated, with a note of the author's name, address and status and of whether the evidence is provided on an individual or corporate basis.

Evidence and inquiries should be addressed to:

The Clerk to the Economic Affairs Committee
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London SW1A 0PW

Telephone 020 7219 5358; facsimile 020 7219 4931;

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Committee Assistant: 020 7219 6968

11 January 2013