

Bill 7: Section 59(3) of ICTA

Summary

1. This paper presents draft legislation which repeals section 59(3) of ICTA (together with section 59(4) of ICTA) without rewriting it.

2. The paper contains:

- the draft legislation, with origins
- draft explanatory and change note

Questions for the committee

3. We would be grateful for any comments you may have on the draft legislation by 22 September 2009. If possible, they should be sent by e-mail to

jackie.bartlett@hmrc.gsi.gov.uk

Written comments should be sent to:

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4. Please note that the names of respondents may be published unless they ask for their comments to be treated in confidence.

1 July 2009