

Bill 6: Tax avoidance: Companies in partnership

Summary

1. This paper presents draft clauses which rewrite sections 131 to 133 of FA 2004 (companies in partnership).
2. The paper contains:
 - the draft clauses, with origins; and
 - draft explanatory notes.

Questions for the committee

3. We would be grateful for any comments you may have on these draft clauses.

Closing date for comments

4. We would welcome any comments by 16 January 2009. If possible, they should be sent by e-mail to:

jackie.bartlett@hmrc.gsi.gov.uk

Written comments should be sent to:

Jackie Bartlett
Room 826, South West Wing
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5. Please note that the names of respondents may be published unless they ask for their comments to be treated in confidence.

22 October 2008