

Tax Law Rewrite
Response to Paper
CC/SC (09) 06
Co-operative housing
associations and self-build
societies

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17 July 2009

Co-operative housing associations and self-build societies

1. In April 2009 we published Committee Paper CC/SC (09) 06 on the HMRC internet website www.hmrc.gov.uk. The closing date for responses was 3 July 2009. The draft clauses rewrite the legislation on co-operative housing associations and self-build societies.
2. The purpose of this response document is to provide details of the substantive technical points made and to explain our analysis and proposals in respect of them. Minor points, such as suggestions to improve punctuation are not specifically in our response but all comments have been carefully considered.
3. We received a written response from the Institute of Chartered Accountants in England and Wales.
4. We are very grateful for the comments made. We are sending the respondent a copy of this response document.
5. The respondent supported Change 680 (change from tax year to accounting period) and Change 683 (Department for Social Development for Northern Ireland).
6. The respondent also agreed with the drafting of various clauses and the Schedule to take into account the effects of devolution.