

Other Miscellaneous Rules: Exemption for trade unions and eligible employers' associations

Summary

1. This paper presents draft clauses which rewrite sections 467(1), (3) and (3A) of ICTA.
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 5 December 2008. 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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5. Please note that the names of respondents may be published unless they ask for their comments to be treated in confidence.

11 September 2008