

The House of Lords and the Finance Bill; my evidence to...

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I am appearing before the [House of Lords Economic Affairs Committee considering the Finance Bill](#) this afternoon to give evidence on reform of the taxation of limited liability partnerships and the way HMRC consults on tax.

It is normal for this Committee to give some indication of the issues they are really interested in discussing in advance of the hearing and I have submitted comments in anticipation as a result, although I stress there is absolutely no way that it is certain that these questions will be asked or that I will respond exactly as indicated; things may turn out quite different in practice which is why I think it fair to share these thoughts now.

These notes are written in my usual mind map format. The questions are the second column. The answers are to the right in varying degrees of detail. Click on the image to get a bigger and quite readable version.