From: - HMT **Sent:** 12 December 2019 20:11

To: Whyte, Lindsey - HMT; zzHMRC_Bristow, Carol; mary.aiston@hmrc.gov.uk

Cc: Kantor, Suzy - HMT; Russell, Beth - HMT; penny.ciniewicz@hmrc.gov.uk;

zzHMRC_Stanier, Ruth; - HMT; - HMT; - HMT;

Subject: Loan Charge Advice - latest version

Attachments: CHX CON advice-Response to Loan Charge Review MASTER.docx; CHX CON advice-

Response to Loan Charge Review MASTER CLEAN (003).docx; LC cover note

MASTER.docx

Lindsey, Carol, Mary,

Please find attached the latest version of the Loan Charge advice for a Conservative government (with thanks to Lindsey for fast comments earlier this evening).

I have attached:

- Covering note for the advice
- Master copy of the advice with comments/tracks
- Clean version of the master copy without comments/tracks

I am still working through the Labour advice – mainly reconciling this to the Conservative advice – and will send that on in due course, but wanted to make sure you had sight of this now.

will be back in the driving seat in the morning and can take on any further comments at that point – but do let me know if there's anything you'd like to feed in this evening (I'll be here for until 9pm or so).

Many thanks,



(currently working in Personal Tax), Budget & Finance Bill Team, SPB
1 Horse Guards Road, 2/22, London, SW1A 2HQ

www.hm-treasury.gov.uk