

## **Written Ministerial Statement**

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### Delivering a cap on income tax relief: a technical consultation

**The Exchequer Secretary to the Treasury (David Gauke):** At Budget 2012 the Government announced the introduction of a limit on currently uncapped income tax reliefs which will have effect from April 2013.

The Government has today published a consultation document on the delivery of the cap, which sets out the tax reliefs that will be included in the cap and contains consultation questions on the operation of the cap. The document is available on the HM Treasury website at [http://www.hm-treasury.gov.uk/consult\\_income\\_tax\\_relief\\_cap.htm](http://www.hm-treasury.gov.uk/consult_income_tax_relief_cap.htm)

Views on the proposed approach to implementation set out in Chapter 3 of the consultation document are sought by 5 October 2012. Draft legislation will be published in the autumn.

HM Treasury  
13 July 2012