

# Disqualification from Parliament (Taxation Status) Bill

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**B I L L**

TO

Make provision for disqualification from membership of the House of Commons and the House of Lords on grounds relating to residence and domicile for taxation purposes; and for connected purposes.

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1 Disqualification on grounds of residence and domicile for taxation purposes**

- (1) Subject to the provisions of this Act, a person is disqualified from membership of the House of Commons and House of Lords if he does not comply with the conditions set out in subsection (2).
- (2) The conditions referred to in subsection (1) are— 5
- (a) that he was resident in the United Kingdom for the purposes of Part 14 of the Income Tax Act 2007 (c. 3) for the tax year during which he was elected or appointed and for each subsequent tax year; and
  - (b) in the case of a non-domiciled United Kingdom resident, that he has not made a claim to be taxed on the remittance basis in respect of the tax year in which he was first elected or appointed, nor in any subsequent tax year during which he was a Member of Parliament. 10
- (3) Members of Parliament must submit a declaration to the relevant authority indicating that they are in compliance with the conditions set out in subsection (2). 15
- (4) A declaration under subsection (3) must be submitted to the relevant authority—
- (a) within 30 days of the date of election or appointment;
  - (b) in the case of existing members of the House of Commons, within 30 days of the date on which this Act comes into force, and within 30 days of their election to any subsequent Parliament; or 20
  - (c) in the case of existing members of the House of Lords, within 30 days of the date on which this Act comes into force, and subsequently between 1 February and 5 April in each calendar year.

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- (5) Declarations must be made in accordance with arrangements made by the relevant authorities.
- (6) Members of Parliament who do not submit a declaration in accordance with subsections (4) and (5) shall be liable to disqualification under this section.
- (7) The provisions of this Act shall not apply to any Member of Parliament in respect of any tax year prior to the one in which this Act comes into force. 5
- (8) In sections 6 and 7 of the House of Commons Disqualification Act 1975 (c. 24), references to that Act shall be construed as including references to the Disqualification from Parliament (Taxation Status) Act 2008.
- 2 Interpretation** 10
- In this Act –
- “appointed” means to have received a writ of summons to attend the House of Lords;
- “Member of Parliament” means a member of the House of Commons or a member of the House of Lords; 15
- “relevant authority” means –
- (a) in the case of the House of Commons, the Speaker, and
- (b) in the case of the House of Lords, the Lord Speaker.
- 3 Short title**
- This Act may be cited as the Disqualification from Parliament (Taxation Status) Act 2008. 20

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## B I L L

To make provision for disqualification from membership of the House of Commons and the House of Lords on grounds relating to residence and domicile for taxation purposes; and for connected purposes.

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to be Printed, 5th December 2007.*

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