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**B I L L**

TO

Make provision about the taxation status of members of the House of Lords.

**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 Taxation status of members of the House of Lords**

- (1) A Member of the House of Lords is deemed to be resident, ordinarily resident and domiciled in the United Kingdom and in no other country for taxation purposes.
- (2) A member of the House of Lords may make the following declaration in writing to the chairman of Her Majesty's Revenue and Customs (HMRC) and the Lord Speaker within three months of the commencement of this Act—  
"I am a member of the House of Lords. I am not content to be deemed to be resident and ordinarily resident and domiciled in the United Kingdom and in no other country for taxation purposes. I have therefore applied to take leave of absence for life from the House of Lords."  
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- (3) Notwithstanding any Standing Order of the House of Lords, any member of the House of Lords making a declaration under subsection (2) shall be granted immediate and irrevocable leave of absence for life.
- (4) The Lord Speaker shall notify the chairman of HMRC of the names of all members of the House of Lords within one week of the commencement of this Act. 15
- (5) The Lord Speaker shall notify the House of Lords and the chairman of HMRC of any member who has made a declaration under subsection (2) within three months of the commencement of this Act. 20
- (6) No person shall become a member of the House of Lords who is not resident, ordinarily resident and domiciled in the United Kingdom and in no other country for United Kingdom taxation purposes.
- (7) The chairman of HMRC shall notify the Lord Speaker that a person fulfils the requirements of subsection (6) within three months of his becoming a member of the House of Lords. 25

**2 Amendment of the Income and Corporation Taxes Act 1988**

- (1) The Income and Corporation Taxes Act 1988 (c. 1) is amended as follows.
- (2) In section 788(3) (double taxation relief by agreement), after the words “notwithstanding anything in any enactment”, insert the words “with the exception of the House of Lords (Members' Taxation Status) Act 2008”.

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**3 Short title and commencement**

- (1) This Act may be cited as the House of Lords (Members' Taxation Status) Act 2008.
- (2) This Act comes into force four months after Royal Assent, but not before the 6th April in any calendar year.

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# House of Lords (Members' Taxation Status) Bill

## [HL]

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To make provision about the taxation status of members of the House of Lords.

*Lord Oakeshott of Seagrove Bay*

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