



HOUSE OF COMMONS
LONDON SW1A 0AA

The Rt Hon Theresa May MP
10 Downing Street
London
SW1A 2AA

8 November 2017

Dear Prime Minister

I urge you to view the 13.4 million leaked documents in the Paradise Papers as an opportunity for radical action.

As we approach a period of long-term uncertainty with the harsh realities posed by a hard Brexit, the UK must ensure that rigorous regulation is brought forward to create a tax system that works for everyone. A low tax, deregulated tax haven Britain is not compatible with maintaining a social security system, building a fair society, or with good business practices.

The SNP has campaigned tirelessly for action to tackle Britain's role in tax criminality and injustice, and specifically to see regulatory changes to Scottish Limited Partnerships (SLPs). However, the consultation launched after a sustained campaign from the SNP closed in March, and we are yet to see the outcome. While we welcome the regulatory changes to SLPs, I urge you today to carry out the review now, in full, as promised.

SLPs are just one example of a complex and highly opaque financial vehicle used to conceal wealth and financial structures. We need immediate action to combat the threat posed to tackling inequality and global stability by the UK's role in tax criminality.

The complexity of the UK tax code creates exploitative loopholes, such as the deeply unjust Mayfair Loophole, and has facilitated an unequal playing field, where the wealthiest benefit. We believe that the simplification of the UK tax code is critical to closing the tax gap, reducing the capacity to exploit ambiguities in the system, and increasing the UK tax yield.

Alison Thewliss MP

SNP Member of Parliament for Glasgow Central

Glasgow Central Constituency Office, 33 London Road, Glasgow G1 5NW
Telephone: 0141 552 7117 | Email: alison.thewliss.mp@parliament.uk

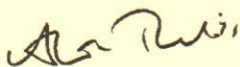
In order to promote transparency and accountability, we need the beneficial ownership of companies and trusts to be made public immediately. Measures must be brought forward to improve the transparency of tax paid by major international companies – as was highlighted by the sweetheart deal offered to Google.

Furthermore, HMRC office closures will do nothing to close the tax gap, and have caused unimaginable hardship for workers and local businesses. We need improvements to tax collection - not hindrances - and so the UK Government must put an immediate moratorium on the closure of HMRC offices in Scotland and across the UK.

On taking office in 2016, you promised that: 'When it comes to taxes, we'll prioritise not the wealthy, but you.' If you are honestly committed to this, you must turn years of hollow rhetoric and inaction into action, with rigorous regulation that brings to an end the exploiting of offshore tax havens by the wealthiest in society.

Taxpayers in the UK have faced seven years of callous, ideologically driven austerity, as this Government removes the safety net from those who need it most. I urge you not to sit on your hands, as the UK heads for the biggest increase in inequality since the Thatcher years.

Yours sincerely



Alison Thewliss MP

SNP Spokesperson for Treasury and Cities