

Evidence

This page lists evidence gathered from meetings with organisations, where they have responded directly to the Commission's [questions](http://www.birmingham.ac.uk/Documents/research/SocialSciences/Questionsforwitnesses-BPCIV.pdf) (<http://www.birmingham.ac.uk/Documents/research/SocialSciences/Questionsforwitnesses-BPCIV.pdf>)

Commission Evidence (1st February 2013) (pdf) (<http://www.birmingham.ac.uk/Documents/research/policycommission/wealthEV002.pdf>)

Professor Chris Evans, Professor of Taxation, University of New South Wales

Focussing on issues of wealth taxation, focussing on 'Annual Wealth Taxation', 'Wealth Transfer Taxes' and 'Capital Gains Tax'. Tax avoidance was also discussed.

Commission Evidence (21st January 2013) (pdf) (<http://www.birmingham.ac.uk/Documents/research/SocialSciences/pc001.pdf>)

James Plunkett, Resolution Foundation

The Resolution Foundation is an independent research and policy organisation. Their goal is to improve outcomes for people on low and modest incomes. Although the Resolution Foundation is focussed on income rather than wealth, discussions took place on pensions and housing wealth. Commission Evidence (21st January 2013) (pdf)

In particular wealth, in the form of pensions assets, is seen by the Resolution Foundation as a possible source of funding for particular initiatives, such as funding increased investment in affordable childcare, in preference to other forms of wealth taxation.

Generous tax relief on pensions for the very wealthy is considered to be both a viable source of revenue (politically and practically) as well as a potentially large source of revenue. Also, it would mainly affect the very wealthiest (top 1%).

Further Reading: Resolution Foundation's Commission on Living Standards <http://www.livingstandards.org/> (<http://www.livingstandards.org/>)