

SLOUGH BOROUGH COUNCIL

REPORT TO: Council **DATE:** 21st July, 2022

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WARD(S): All

PART I **FOR DECISION**

MOTION SUBMITTED TO COUNCIL UNDER PROCEDURE RULE 14

The following motion has been received in accordance with Council Procedure Rule 14:-

Standing Up for Responsible Tax Conduct

(Moved by Councillor Swindlehurst, seconded by Councillor Hulme)

“This Council believes that tax enables local authorities to provide services from education, health, and social care, to flood defence, roads, policing and defence. It also helps to counter financial inequalities and rebalance distorted economies. As recipients of significant public funding, local authorities should take the lead in the promotion of exemplary tax conduct; be that by ensuring contractors are paying their proper share of tax, or by refusing to go along with offshore tax dodging when buying land and property.

Subject to any relevant statutory requirements or limitations, this Council therefore resolves:

1. To approve the Councils for Fair Tax Declaration.
2. To lead by example and demonstrate good practice in our tax conduct, right across our activities.
3. To ensure contractors implement IR35 robustly and pay a fair share of employment taxes.
4. Not to use offshore vehicles for the purchase of land and property, especially where this leads to reduced payments of stamp duty.
5. To undertake due diligence to ensure that not-for-profit structures are not being used inappropriately as an artificial device to reduce the payment of tax and business rates.
6. To promote Fair Tax Mark certification for any business in which we have a significant stake and where corporation tax is due.
7. To support Fair Tax Week events in the area, and celebrate the tax contribution made by responsible businesses who say what they pay with pride.
8. To support calls for urgent reform of UK procurement law to enable local authorities to better penalise poor tax conduct and reward good tax conduct through their procurement policies.”