

# **Disguised remuneration – Independent loan charge review**

The government's website now publishes the Loan Charge Review and sets out the government reply through Jesse Norman's response. The government is changing its treatment of pre December 2010 loans and pre 2016 where full disclosure was made and no HMRC Enquiry launched. The position remains complex and each person involved still needs to sort their affairs out with the Revenue on a case by case basis. I suggest constituents affected should read the detailed Review and response and if necessary take professional advice on it. The government also clarifies its position on terms and timings of payments, to seek to avoid anyone's home being at risk.