

Social Investment Tax Relief: call for evidence

Personal tax

01 July 2019

Your experience of the use of Social Investment Tax Relief (SITR) in practice is requested to help the CIOT respond to HM Treasury's call for evidence on how SITR has been used since its introduction in 2014 and why take-up is low.

HM Treasury has published a 12-week [call for evidence](#) (closing on 17 July) on how SITR has been used and why take-up of the scheme has been lower than anticipated when it was introduced in 2014 and subsequently expanded in 2017. The scheme is due to end in April 2021 for income tax purposes; the government intends to legislate later in the year to introduce a similar end date for CGT relief. The call for evidence is to help inform a decision about the future of the relief.

Please send your experiences and views to kwillis@ciot.org.uk.