



HISTORY OF TAX: Tuesday 14th October 2025

THE ORIGIN OF THE CGT EXEMPTION FOR THE HOME

with David Collison

We do hope you will be able to join us for our next History of Tax event, either in person at Information Technologists' Hall, London, or via zoom.

Synopsis: The UK is unusual in having a full exemption on the gain made on the sale of the home. David will give an account of the deliberations leading to the decision to grant full exemption when CGT was introduced in 1965. David's lecture is based on research he has undertaken of the Inland Revenue policy discussion papers of the period and also the private papers of Prof Nicholas Kaldor, Special Advisor to the Chancellor at that time.

The conception of a new tax required, in David's analysis, the coming together of academic thought, political pragmatism and public acceptance. This, he considers, is well illustrated in the granting of the PPR exemption. David proposes to complete the lecture session by leading a discussion on the question: "What is the fundamental nature and purpose of the UK capital gains tax?"

Biography: David is the author of a dozen books on taxation, including eleven editions of *Tiley & Collison: UK Tax Guide*. As well as running a consultancy practice, David has been Vice-President of Euro-Audit and Chairman of the Education Committee of CIOT.

Supper: For those attending in person, there is the opportunity for supper afterwards at nearby venue [The Fox and Anchor](#), with an opportunity to chat to our speaker. Supper numbers need to be given to the venue one week before the event, and menu choices will be circulated about two weeks before the event. Please register for supper at the time of booking your attendance. Supper is on a self-pay on the night basis.

Wine will be served to those attending in person, allowing you to network with fellow attendees and ask any further questions you may have after the talk.

How to book:

The closing date is Monday 6 October 2025 for in person attendance and Monday 13 October 2025 for zoom attendance.

The deadline for booking supper is Monday 6 October 2025.

Please email events@taxadvisers.org.uk to book your place, specifying whether you would like to attend in person or via zoom, and whether you would like to join us for supper.

This event is open to everyone interested in the History of Tax.

DATE

Tuesday 14 October 2025

TIME

6pm-7pm (logging on from 5.50pm)

PRICE

In person: £25

Via Zoom: No charge, but you are invited to make a voluntary donation to the Tax Advisers Charitable Trust via the link below.

[DONATIONS to Tax Advisers Charitable Trust](#)

VENUE ADDRESS

Information Technologists' Hall, 39A Bartholomew Close, London, EC1A 7JN
Online log in details will be provided **the day before**

Supper: The Fox and Anchor, 115 Charterhouse Street, London EC1M 6AA

CLOSING DATE

Supper: Mon 6 October

In Person: Mon 6 October

Zoom: Mon 13 October



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Our GDPR Privacy Policy is found at www.taxadvisers.org.uk/GDPR

For further information and bookings, please contact events@taxadvisers.org.uk