



HOUSE OF COMMONS
LONDON SW1A 0AA

2nd November, 1977

As you know, concern has been growing on our finance/taxation side about a number of issues that are arising affecting the taxation position of women. I have been discussing these for some time with Janet Young and Patrick Jenkin and they both share my view that it would be practically helpful (and politically useful) for the Party to undertake some considered thinking on this front.

I have in mind, for example:

1. The balance of tax allowances between married and single women with the suggestions that the married woman's earned income allowance unduly encourages women to leave the home.
2. The tax treatment of widows.
3. The tax treatment of single parent families
4. The relationship of all this to child benefits and any further moves in the tax credit direction.
5. The aggregation, as between husband and wife, of investment income.

I know that all these issues are currently being studied in depth by the Equal Opportunities Commission with a view to the production of a discussion paper. Treasury Ministers have been involved in this discussion; and it is clear that a lot (too much) of the intellectual input is likely to come from the Left.

At the same time, I am reluctant to see us establishing yet another policy group, committed to making firm recommendations in a very difficult field. The best answer seems to us to be the establishment of a committee (rather like the Cripps Committee of some years ago) under the auspices of the Women's National Advisory Committee. Janet Young tells me that Anne Springman (Chairman of the WNAC), as well as Shelagh Roberts and Diana Elles join her in regarding this as an excellent idea.

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On this basis, Janet has found out that Shelagh Roberts would be very glad to serve as Chairman of such a Committee and has also succeeded in finding somebody called Louise Rowe, an intelligent graduate in her twenties who works for Citibank, to act as Secretary of the Committee. Her employers would be glad to give her time to undertake the job.

Janet suggests that other members might include Mary Baker (Kenneth's working wife) and Margaret Marshall, an accountant as well as a parliamentary candidate. From this end, I should like to suggest, say, Tony Newton and Ian Gow, as well as Peter Crooper, to act as linkman with our main Tax Group: he would be anxious and willing to fit into this slot.

Janet Young is now anxious to get ahead with inviting the people to join the Committee and this letter is simply to secure your approval (as well, of course, as that of Margaret) as soon as possible. If you are agreeable to this, then I should be most grateful if you could pass it on to Margaret with your commendation.

The Rt. Hon. Sir Keith Joseph Bt., M.P.

copies sent to Angus Maude,
Chris Patten
David Howell
Peter Cropper