



HOUSE OF COMMONS  
LONDON SW1A 0AA

October 2018.

Dear Constituent,

**A Response to the Amazon Tax Campaign**

Thank you for contacting me about taxation of online retailers.

As a Scottish Conservative, I believe that markets should be free, but also fair. The tax system must not unduly penalise traditional high street retailers who are coming under increasing pressure from online retailers such as Amazon. Therefore, I fully support Ruth Davidson's call for a more even playing field between traditional and online businesses.

The taxation of online retailers is a difficult matter due to the international nature of many of these businesses, and I know that the European Union is currently looking into imposing revenue-based taxes on these businesses. However, I am pleased that the UK Government has made it clear that it will pioneer its own temporary solution if progress is too slow.

The growth of online retailers has been great for offering consumers with more and more choice, but to maintain that choice, it is vital that traditional retailers across the United Kingdom continue to thrive, and have a taxation system that allows them to do so.

Thank you again for taking the time to contact me.

Yours sincerely,

A handwritten signature in blue ink that reads "Alister Jack".

**Alister Jack DL MP**  
**Dumfries and Galloway constituency.**