



DEBATE PACK

Number CDP 2017/0006, 9 January 2017

Funding from the soft drinks industry levy for sport in schools

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This pack has been prepared ahead of the debate to be held in Westminster Hall on Tuesday 10 January 2017 at 2.30pm on the allocation of funding from the soft drinks industry levy for sport in schools. The debate will be opened by Justin Tomlinson MP.

The following Commons Library briefings may also be of interest:

[School Sport](#)

[School Sport Partnerships](#)

[School meals and nutritional standards \(England\)](#) – section 5 discusses breakfast clubs

[London Olympics 2012: a sporting legacy?](#)

Contents

1.	Allocation of funding from the soft drinks industry levy for sport in schools	2
1.1	The Soft Drink Industry Levy	2
	Draft Finance Bill 2017	4
1.2	Childhood obesity and physical activity	5
1.3	Spending from the levy	6
	Physical activity in the childhood obesity plan	7
	School Sports Partnerships	7
	Breakfast clubs	8
	Extended school services	9
2.	News Articles	10
3.	Press releases	11
4.	Parliamentary material	21
	Debates	21
	PQs	21
5.	Useful links and further reading	28

The House of Commons Library prepares a briefing in hard copy and/or online for most non-legislative debates in the Chamber and Westminster Hall other than half-hour debates. Debate Packs are produced quickly after the announcement of parliamentary business. They are intended to provide a summary or overview of the issue being debated and identify relevant briefings and useful documents, including press and parliamentary material. More detailed briefing can be prepared for Members on request to the Library.

1. Allocation of funding from the soft drinks industry levy for sport in schools

1.1 The Soft Drink Industry Levy

In the 2016 Budget, the former chancellor, George Osborne announced the introduction of a levy on soft drinks. The levy would apply to manufacturers and importers of sugar added soft drinks and would be implemented in April 2018. There would be exemptions for fruit juices and milk based drinks and for small producers. The proceeds of the Levy would be used in England to increase spending on PE in schools, after school clubs and breakfast clubs.¹

Box 1: Sugar and health

The consumption of high sugar food and drink can lead to weight gain which increases the risk of medical conditions such as type 2 diabetes, heart disease and stroke. High sugar consumption can also increase the risk of tooth decay.

There has been particular concern around the impact of high sugar products on children, and the levels of obesity in this group. Both the World Health Organisation² and the Scientific Advisory Committee on Nutrition³ recommended a reduction in the daily intake of free sugars in 2015.⁴

In October 2015, Public Health England published its report, [Sugar Reduction: The evidence for action](#) which recommended interventions to reduce sugar consumption.⁵ The report stated that no single action would be effective in reducing sugar intake. It recommended a broad range of different measures, one of those was an introduction of a tax on high sugar products. The report stated that “*it is likely that price increases on specific high sugar products like sugar sweetened drinks, such as through fiscal measures like a tax or levy, if set high enough, would reduce purchasing at least in the short term.*” Proposals for a tax on sugar sweetened drinks have been supported in recent years by a number of medical organisations, such as the British Medical Association⁶, World Health Organisation⁷ and the Faculty of Public Health.⁸

It is planned that the levy will consist of two rates, based on the sugar content of these beverages. Pure fruit juices and milk-based drinks are to be exempt from the levy, and there will be an exclusion for small producers.

The Government have said that the expected revenue for this levy will be £520 million in the first year.⁹ Based on this, the Office for Budget Responsibility (OBR) has estimated that the rates implied are 18

¹ [HC Deb 16 March 2016 c964](#)

² WHO, [WHO calls on countries to reduce sugars intake among adults and children](#), March 2015

³ SACN, [Expert nutritionists recommend halving sugar in diet](#), July 2015

⁴ Free Sugars is a term used by the World Health Organisation to describe “all monosaccharides and disaccharides added to foods by the manufacturer, cook, or consumer, plus sugars naturally present in honey, syrups, and fruit juices.”

⁵ PHE, [Sugar Reduction: The evidence for action](#), October 2015

⁶ BMA, [Doctors' leaders call for 20 per cent sugar tax amid warnings over impact of poor diet on nation's health](#), 13 July 2015

⁷ WHO, [WHO urges global action to curtail consumption and health impacts of sugary drinks](#), 11 October 2016

⁸ FPH, [FPH welcomes publication of PHE's sugar report](#), October 2015

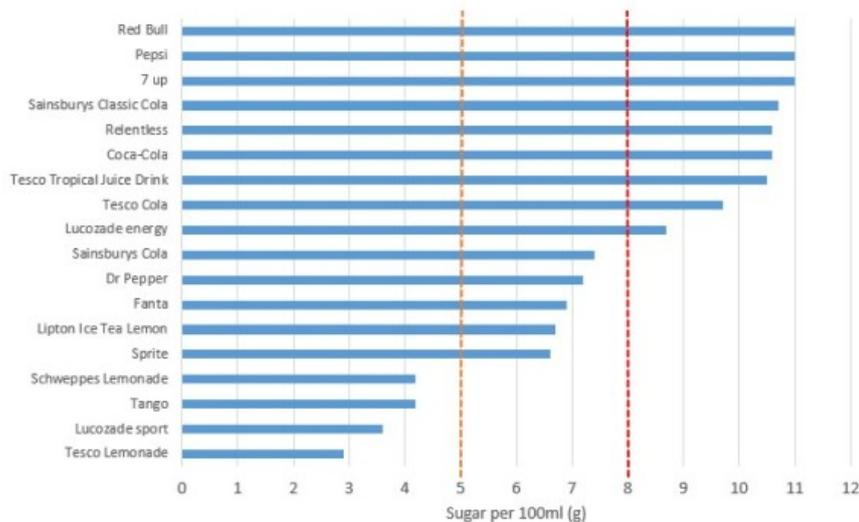
⁹ HM Treasury, [Budget 2016 Policy Costings, March 2016 p12](#)

pence/litre for the lower bracket sugary drinks, and 24 pence/litre for those drinks over 8g/litre.¹⁰

The Government have emphasised that the intention of the policy is to encourage producers to reformulate their products to reduce sugar content, and therefore come under the threshold for the levy. In the second half of 2016, a number of producers, including Lucozade Ribena Suntory¹¹ and Tesco¹² have announced that they are taking action to reduce the total sugar content of their products.

Box 2: Soft drinks controlled under the levy

A chart published by the Behavioural Insights Team illustrates the different cut off points for the two levy rates against the sugar content on a wide range of sugary soft drinks:



The Soft Drink Industry Levy has been widely welcomed by health organisations¹³. For example, the President of the Faculty of Public Health described the levy as a step in the right direction, and that it will have a positive effect on the lives of the population.¹⁴ The Sports and Recreation Alliance Chief Executive, Emma Boggis, said that the funding for sport will deliver more opportunities for children to be active:

The Budget 2016 has a lot of positive outcomes for sport and recreation. The funding for sport in both primary and secondary schools from the reinvestment of the sugar levy will deliver more opportunities to get children of a young age active, which is crucial if they are to stay active in later life. There is a great opportunity for our members to engage with the education sector to deliver high quality sport and physical activity so that that the experiences of young people are positive. Sport and recreation

¹⁰ Office of Budget Responsibility, [Economic & Fiscal Outlook Cm 9212, March 2016 par 4.76](#)

¹¹ The Times, [Lucozade promises 'game-changing' reformulation with less sugar](#), November 2016

¹² Tesco, [Tesco reduces sugar content in all own brand soft drinks](#), November 2016

¹³ RCPCH, [George Osborne unveils sugar tax on soft drinks](#), 16 March 2016

¹⁴ Faculty of Public Health, [FPH warmly welcomes new sugar tax](#), 16 March 2016

makes a strong contribution to our economy which is why it is vital the industry is supported so it is good to see Government valuing the social and economic impact we see from hosting international tournaments.¹⁵

However, some industry representatives have expressed concerns about the levy, saying it could lead to job losses and not have a significant impact on obesity levels.¹⁶

A Lancet study published in December 2016 looked at three possible industry responses to the Soft Drink industry Levy- reformulation, a price rise, and a change in the market share of low, medium and high sugar products. The authors' modelling suggested that the first scenario, where industry reformulates its products would result in the greatest benefits to health. In its best case scenario, the study estimated that there could be a 144,000 fewer obese adults in around two years following the introduction of the levy, and 19,000 fewer cases of type 2 diabetes in over ten years, following reformulation (a 30% reduction in sugar content of all high sugar drinks, and 15% reduction in medium sugar drinks).¹⁷

Draft Finance Bill 2017

The draft finance Bill was published in December 2016. Provisions relating to the Soft Drink Industry Levy are within clauses 51-78 and Schedules 15 and 17 of the Bill. The draft Bill is currently subject to consultation until 1 February 2017.

The HMRC website provides links to:

- [The Draft Finance Bill 2017](#)
- [Draft explanatory notes](#)
- [A tax information and impact note relating to the Soft drink Industry Levy](#)

This briefing does not provide a clause by clause description of this section of the draft Bill. However, the following bullet points provide some further detail on the proposed levy:

- The levy will apply from April 2018 to producers and importers of soft drinks.
- A lower tax rate will apply to drinks with a total sugar content of 5 grams or more per 100ml; a higher rate will apply to drinks with a sugar content of 8 grams or more per 100ml;
- The 100ml applies to the 'prepared drink.' This will mean that any drink that requires dilution will be assessed at the diluted level (as indicated by information on the packaging of the product);

¹⁵ Sport and Recreation Alliance, [Budget 2016 - Primary PE and school sport premium to get sugar tax funding](#), 17 March 2017

¹⁶ British Soft Drinks Association, [BSDA's response to the Soft Drinks Tax Consultation and the Childhood Obesity Strategy](#), October 2016

¹⁷ The Lancet, [Health impact assessment of the UK soft drinks industry levy: a comparative risk assessment modelling study](#), December 2016

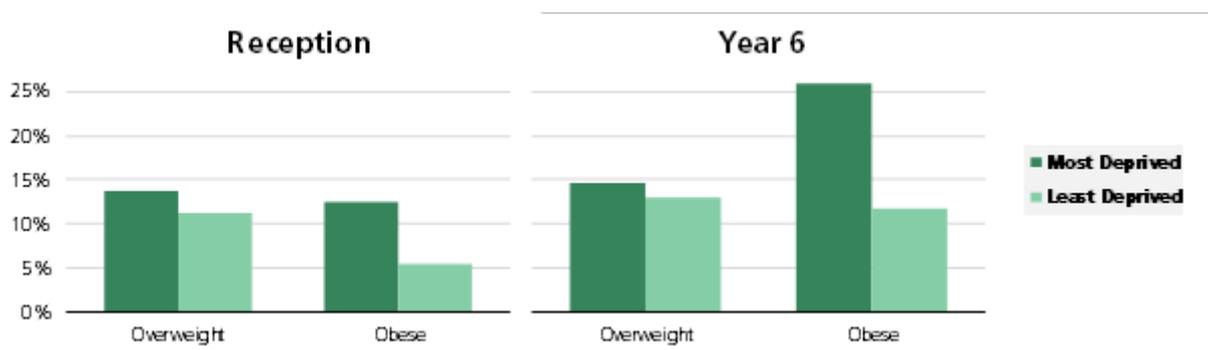
- Fruit juice, vegetable juice and milk are not considered an added sugar ingredient. The Bill gives HMRC powers to prescribe what is meant by fruit/vegetable juice;
- The levy will not apply to drinks where no sugar has been added, to milk based, or milk substitute based drinks;
- HMRC have powers under the draft Bill to make regulations specifying further criteria for exempt soft drinks;
- Drinks containing up to 1.2% ABV alcohol are included in the levy but provision will be made to exclude some of these drinks from the levy;
- There are a number of exemptions to the provisions within the Bill. This includes baby formula and products used to treat dietary conditions;
- Small producers will be excluded from the levy. The small producer threshold has been set at one million litres of product;
- The Commissioners of Revenue and Customs may make regulations in regards of the payment, collection and recovery of the levy.

1.2 Childhood obesity and physical activity

The National Child Measurement Programme reports that in 2015/16 22% of children in England that 22% of 4-5 year olds were overweight or obese, and in year six that that proportion increased to over a third.¹⁸

Children living in deprived areas are substantially more likely to be obese. Among reception (age 4-5) children, 5.5% of those in the least deprived areas are obese compared with 12.5% of those in the most deprived areas. In Year 6 (age 10-11), 11.7% of children in the least deprived areas are obese, compared with 26.0% in the most deprived areas. So in both age groups, children in the most deprived areas are more than twice as likely to be obese, as shown in the chart below:

Childhood obesity by deprivation decile, England, 2015/16



Children in the most deprived areas are also marginally more likely to be underweight than those in the least deprived areas.

The [2015 Health Survey for England](#) provides the following key findings on physical activity in children:

¹⁸ [National Child Measurement Programme - England, 2015-16, November 2016](#)

- Excluding school-based activities, 22% of children aged between 5 and 15 met the physical activity guidelines of being at least moderately active for at least 60 minutes every day (23% of boys, 20% of girls). These proportions have increased since 2012, when 21% of boys and 16% of girls met the guidelines.
- The proportion of both boys and girls aged 5 to 15 meeting current recommendations was lower in the higher quintiles than in the lower quintiles of equivalised household income.
- Girls aged between 5 and 10 who were obese were less likely to meet the current guidelines than those who were neither overweight nor obese; 14% compared with 28% respectively.
- Four in five children (79%) participated in activities such as walking and sports in the last week while in a lesson at school.
- Time spent being sedentary (excluding time at school) during the week and at weekends increased with age.

Activity levels in 2015 were lower than in 2008 for boys, with 23% and 28% of boys meeting the guidelines respectively. Across the same period, activity levels among girls were at a similar level in 2015 as in 2008 (20% and 19% respectively).

1.3 Spending from the levy

The Government have said that income from the Soft Drink Industry Levy will be spent on school PE and sport provision and breakfast clubs in England. The 2016 Budget document provided more information about this investment:

- **double the primary school PE and sport premium from £160 million per year to £320 million per year** from September 2017 to help schools support healthier, more active lifestyles. This funding will enable primary schools to make further improvements to the quality and breadth of PE and sport they offer, such as by introducing new activities and after school clubs and making greater use of coaches
- **provide up to £285 million a year to give 25% of secondary schools increased opportunity to extend their school day** to offer a wider range of activities for pupils, including more sport
- **provide £10 million funding a year to expand breakfast clubs** in up to 1,600 schools starting from September 2017, to ensure more children have a nutritious breakfast as a healthy start to their school day¹⁹

The Devolved Administrations will receive money from the levy through the Barnett formula.

The Government have said that the expected revenue for this levy will be £520 million in the first year.²⁰ The OBR have said that this revenue is

¹⁹ Budget 2016, HC 901 March 2016 [para 1.90-96](#)

²⁰ [OBR, Budget 2016: policy costings, March 2016](#)

likely to decrease due to reformulation and the promotion of lower sugar alternative. They have estimated that income in 2019-20 will be £500 million and in 2020-21, will be £455 million.²¹

Information about sports in schools and breakfast clubs is provided in a number of library briefing papers:

- [School Sport](#)
- [School Sport Partnerships](#)
- [School meals and nutritional standards \(England\) – section 5 discusses breakfast clubs](#)

The following sections highlight a number of relevant Government policies in this area.

Physical activity in the childhood obesity plan

In August 2016 the Government published *Childhood Obesity: A Plan for Action*, with the aim of significantly reducing the rate of childhood obesity in England within the next 10 years. This included the Soft Drink Industry Levy, a Public Health England plan to run a programme to reformulate high sugar products and clearer food labelling.

The action plan highlighted the health benefits of physical activity and cited evidence of a link between improved academic performance, and physical activity and participation in organised sports. It stated that every primary school child should “*get at least 60 minutes of moderate to vigorous physical activity a day*”, with at least 30 minutes delivered in school and the remaining 30 minutes supported by parents outside of school time. A new online tool will be made available that will help schools plan at least 30 minutes of physical activity every day.

With regards to physical activity and sport in schools, the action plan also said:

- Public Health England will develop advice to schools for 2017-18 on how they can “work with the school nurses, health centres, healthy weight teams in local authorities and other resources, to help children develop a healthier lifestyle.”
- County Sports Partnerships have been asked to work with other providers, including National Governing Bodies of sport, “to ensure that from September 2017, every primary school in England has access to a co-ordinated offer of high quality sport and physical activity programmes, both local and national.”
- A new healthy rating scheme for primary schools will be introduced from September 2017, which physical activity will be a key part of.

School Sports Partnerships

School Sport Partnerships were one strand of the last Labour Government’s Physical Education, School Sport and Club Links (PESSCL) Strategy, launched in 2002. They were described in a 2011 Ofsted report as “a family of secondary, primary and special schools working

²¹ [OBR, Budget 2016: policy costings, March 2016](#)

together to increase the quality and quantity of PE and sports opportunities for young people.”

In a [letter](#) to the Chair of the Youth Sport Trust in October 2010, the then Education Secretary, Michael Gove, announced that the Coalition Government was lifting the requirements of the previous Government’s PE and Sport Strategy and would end ring-fenced funding for School Sport Partnerships.

The letter also clarified that schools could continue to use School Sport Partnerships if they wished:

I should also clarify that the Department is not closing down school sport partnerships. Rather, they are being entrusted to schools, who can decide whether and how to use them in the future.

Information on the numbers of School Sport Partnerships or similar arrangements still in place is not collected centrally.

Breakfast clubs

Schools are not required to provide breakfast clubs, although many do so.

[Magic Breakfast](#) deliver breakfasts under a [contract with the Department for Education](#) to set up breakfast clubs in schools where over 35% of pupils are eligible for free school meals and there was no previously existing breakfast provision.

In November 2016, the Institute for Fiscal Studies and the National Children’s Bureau published the results of a study into the impact of breakfast clubs, with largely positive findings about their impact.

The study found that children in year 2, where schools had been offered support to open a breakfast club made the equivalent of two months’ additional progress in reading, writing and maths over the course of a year. Pupils in year 6 had similar gains in English, with smaller positive effects reported on maths and science attainment.²²

The report also found that:

- Gains were likely to be the result of the content or context of the school breakfasts, rather than of increasing overall breakfast consumption;
- Pupil absences declined as a result of breakfast club provision;
- Behaviour and concentration in the classroom improved substantially.

The report stated that these gains had been achieved at relatively low cost, albeit with fairly low take-up rates. It also noted that attainment levels rose more amongst children from less disadvantaged (non-FSM) backgrounds, rather than for those eligible for FSM.

²² IFS, [Breakfast clubs work their magic in disadvantaged English schools](#), November 2016

Extended school services

In addition to increasing funding for the Primary PE and Sport Premium, the Government have said that revenue from the soft drinks industry levy will also be invested in giving schools the opportunity to extend the school day to provide activities for pupils, including sport.

In December 2016, the Minister, Edward Timpson, stated that the Department for Education was "*currently determining the details of how the funding will be allocated.*" He additionally stated that the Department will "*provide further details in due course so that schools have sufficient time to apply for the funding and implement their plans.*"²³

Since April 2011 extended services funding has formed part of the overall schools revenue funding. As a result, there has been no specific amount earmarked for extended services. It is up to school leaders and their partners locally to decide what services and activities should be offered. As part of their wider strategies to raise standards for the most disadvantaged children, schools can also use Pupil Premium funding on extended services.

Schools may accommodate extended and community services, such as after-school clubs, out-of-school childcare (including breakfast clubs and holiday care), and sport and youth clubs. They may not use their schools funding to provide non-educational activities, and may charge for their facilities to be used.

Section 88 of the *Children and Families Act 2014* removed previously existing duties on school governing bodies in England to consult local authorities, parents and staff, and have regard to advice and guidance given by the local authority or the Secretary of State, before offering facilities or services (such as school-based childcare) to the community.

²³ PQ55271, 1 December 2016.

2. News Articles

BBC News Online

Sugary drinks tax 'will benefit children most'

16 December 2016

<http://www.bbc.co.uk/news/health-38330114>

FT

UK tax on sugar aims to reduce number of obese children by 7%

Lancet study says levy will have significant health benefits

Scheherazade Daneshkhu December 15, 2016

<https://www.ft.com/content/52734864-c2ec-11e6-81c2-f57d90f6741a>

Telegraph

Sugar tax could mean rise in general taxation, pressure group claims

Laura Donnelly, Health Editor 5 December 2016

<http://www.telegraph.co.uk/food-and-drink/news/sugar-tax-could-mean-rise-general-taxation-pressure-group-claims/>

BBC News Online

Tax on sugary foods and drinks backed by World Health Organisation

11 October 2016

<http://www.bbc.co.uk/news/health-37620087>

Guardian

Childhood obesity: retailers urge mandatory cuts to food sugar levels

Sarah Boseley 18 August 2016

<https://www.theguardian.com/society/2016/aug/18/childhood-obesity-retailers-urge-mandatory-cuts-to-food-sugar-levels>

BBC News Online

After-school clubs 'boost poorer pupils' results'

By Katherine Sellgren Education reporter 20 April 2016

<http://www.bbc.co.uk/news/education-36081560>

3. Press releases

Royal College of Paediatrics and Child Health

Soft drinks industry levy estimated to have significant health benefits, say researchers

15 December 2016

The UK soft drinks industry levy, due to be introduced in April 2018, is estimated to have significant health benefits, especially among children, according to the first study to estimate its health impact, published in *The Lancet Public Health*.

The proposed levy relates to the sugar content of drinks: no tax on diet and low sugar drinks; a low tax on mid-sugar drinks (5-8g of sugar per 100ml); and a high tax on high-sugar drinks (over 8g of sugar per 100ml).

In the study, researchers modelled three ways that the soft drinks industry may respond to the levy: reformulating drinks to reduce sugar content, passing some of the levy to consumers by raising the price of sugary drinks, and using marketing to encourage consumers to switch to lower sugar drinks. For each response they identified a realistic better and worse case scenario for health, by estimating the likely impact on rates of obesity, diabetes and tooth decay.

The study finds that an industry response that focuses on reducing sugar content is likely to have the greatest impact on health, with additional benefits if industry increases the price of high and mid-sugar drinks, or can successfully use marketing to persuade consumers to switch to low sugar drinks.

In response to the study, Professor Neena Modi, President of the Royal College of Paediatrics and Child Health (RCPCH), said:

“This research into the likely effectiveness of a sugar Levy is very encouraging. The authors are to be commended for conducting an objective analysis. Their conclusions provide a powerful steer to industry to reduce the sugar content of soft drinks, and also increase the price of high and mid-sugar drinks, and persuade consumers to switch to low sugar drinks.

“Children stand to benefit the most, so this study is a clarion call to industry to fulfil their moral obligations to promote child wellbeing. We also reiterate the importance of evaluating the true impact of the sugar tax, once it is introduced, so that the UK can provide much needed evidence to other countries that are considering emulating this potentially powerful public health intervention.”

Department of Health and Richard Sangster

Food Matters

6 December 2016

Richard Sangster, leader of the DH obesity policy team, looks to the future of food in the fight against childhood obesity.

A healthy food environment is incredibly important for all of us: we are what we eat, and the number of overweight and obese people in the UK suggests that too many of us are eating too much unhealthy food.

Ready meals, supersize portions and fast food shops on every corner: the food environment has changed dramatically over the past 30 years, closely mirroring the alarming rise in obesity levels. Obesity is a complex problem that can't be explained by our eating habits alone, but it's clear that obesity rates have increased as many foods have become higher in sugar, salt, fat and calories.

Sugar reduction

Reducing childhood obesity is a top priority, and to make it happen we will need to transform the food environment and our attitude to food. The government's Childhood Obesity Plan, published in August, sets out some important steps with the soft drinks industry levy and our ambitious sugar reduction programme that will see 20% of sugar taken out of food and drink that contributes the most to children's sugar consumption. Since August, teams across government have begun to implement the actions in the plan, while continuing our wider programme to tackle obesity.

Sugar reduction is a challenge, but forward-thinking businesses are beginning to respond with enthusiasm. We have already seen major brands including Tesco, Lucozade, Waitrose and Petits Filous cut sugar from some of their main products, and this is just the start of a collaborative effort to offer consumers healthier food choices. Public Health England has already laid some solid foundations at their recent series of meetings on sugar reduction with representatives from the food sector, which we will continue to build on.

Food and education innovation

Meanwhile, the Food Matters Live event in November showcased a variety of food innovations and a glimpse into the future of the food environment. We know that consumers are demanding healthier products, and the many health-conscious products on show at Food Matters Live demonstrated that industry is responding.

And it wasn't just food that was on display. Innovation in food education, such as virtual reality journeys around the body, demonstrated technology's potential to influence the way we think about food and help children better understand the benefits of a healthy diet.

Working with the food and drinks industry

We know that a healthy food environment really matters, so it's fantastic to see so much early progress on sugar reduction and so many industry players ready to embrace the future in encouraging healthier behaviours. As part of this continuing momentum, the government has issued its response to the consultation on the soft drinks industry levy, and primary legislation will be in the Finance Bill in 2017. We will continue to work together with the food and drink industry and a range of other stakeholders to make sure that the food environment of the future is healthier for everyone. As the voluntary progress continues, we will review how much impact the plan is having and whether any further steps need to be taken.

Local Government Association

LGA: Let councils decide how sugar levy is spent

15 October 2016

The sugar levy on soft drinks should be administered by councils, who are best placed to work with schools and communities to fight childhood obesity, council leaders say today.

The Local Government Association, which represents more than 370 councils, says rather than schools receiving the funding directly, local authority public health teams would ensure the money is invested where it is needed most.

In its response to the Government's consultation on introducing a Soft Drinks Industry Levy as part of its new childhood obesity plan, the LGA says councils cannot be left out of deciding how and where it is spent.

With the sugar levy expected to raise £520 million in the first year, councils argue they are "uniquely placed" to tackle obesity, given their links to local health, community and voluntary services, as well as schools.

The LGA says councils estimate they will have spent £505 million by 2017 tackling obesity.

This includes the costs of running the Government's National Child Measurement Programme in schools, as well as programmes such as weight management services, exercise referral schemes and offering free or reduced-cost sport.

However the cuts to councils' public health budgets mean they will be spending less on fighting obesity in adults and children in 2016/17 and could hamper their efforts to tackle the issue.

The funding from the proposed sugar levy could help plug this shortfall, if local government was given the power to administer it.

Chairman of the LGA's Community Wellbeing Board, Cllr Izzi Seccombe, said:

"We support the Government's intention of investing the money raised from the proposed soft drinks levy in physical activity and breakfast clubs.

"But it is councils that are uniquely placed to work with schools, parents, businesses and the voluntary sector to ensure that funding goes to where it is needed most in the fight against child obesity.

"This is why we're saying to government: 'give us the reins'.

"Local authority public health teams are the people on the ground fighting obesity all year round, and the ones who know their communities best.

"They will have spent more than half a billion pounds tackling obesity since responsibility for public health transferred to councils three years ago, which illustrates the huge scale of the prevention work they are carrying out.

"For this reason, we feel councils should be given a central role in ensuring the money is spent in the most effective way, and that we are able to help the Government realise its ambition of reducing obesity."

HM Treasury, HM Revenue & Customs and Department of Health

Soft Drinks Industry Levy: 12 things you should know

18 August 2016

The Soft Drinks Industry Levy is a key part of the government's childhood obesity strategy, and was first announced at Budget 2016. Here's how it works.

1. Is this the same as the "sugar tax"?

The Soft Drinks Industry Levy (SDIL) was nicknamed the "sugar tax" by the media and online when it was announced at the 2016 Budget. But this isn't a tax on all sugar; the levy directly targets the producers and importers of sugary soft drinks to encourage them to remove added sugar, promote diet drinks, and reduce portion sizes for high sugar drinks.

Respond to the consultation on the [Soft Drinks Industry Levy](#)

2. Will the Levy increase how much a soft drink costs me?

This is not a tax on consumers. The government is not increasing the price of products; companies don't have to pass the charge on to their customers. If companies take the right steps to make their drinks healthier they will pay less tax, or even nothing at all.

3. What exactly will be taxed?

The levy will make soft drinks companies pay a charge for drinks with added sugar, and total sugar content of five grams or more per 100 millilitres. That is about 5% sugar content. There is a higher charge for the drinks that contain eight grams or more per 100 millilitres, or about

8% sugar content. This means that pure fruit juices won't be taxed, because they don't contain added sugar. Neither will drinks that have a high milk content, because they contain calcium and other nutrients that are vital for a healthy diet.

4. What will the money raised be spent on?

In England, the new levy revenue will be invested in giving school-aged children a brighter and healthier future, including programmes to encourage physical activity and balanced diets. For Scotland, Wales and Northern Ireland, the Barnett formula will be applied to spending on these new initiatives in the normal way.

5. Why soft drinks in particular?

There are nine teaspoons of sugar in a 330ml can of cola, instantly taking children above their recommended maximum for the day. A five year old should have no more than 19g of sugar in a day, but a typical can of cola can have 35g. Public health experts from the Chief Medical Officer to the British Heart Foundation agree that sugar-sweetened soft drinks are a major source of sugar for children and teenagers, and that sugar intake drives obesity.

Many soft drinks contain no intrinsic nutritional value, and could be easily reformulated to contain less sugar. Some companies have already done this.

6. Is obesity really a major problem?

Unfortunately, yes. The UK has one of the highest obesity rates among developed countries, and it's getting worse. By 2050, over 35% of boys and 20% of girls aged 6-10 are expected to be obese. The estimated obesity-related costs to the NHS is over £6 billion.

7. Can soft drinks producers really reformulate their products?

Yes. Reformulation is definitely possible and some players in the soft drinks industry are already moving in the right direction. Companies like Tesco, Robinsons and The Co-Operative have already taken steps to reformulate.

And this isn't the first time the food and drinks industry has put the public's health first. The evidence from salt reformulation shows that industry behaviour can reduce unhealthy consumption – salt intake has been reduced by 15% over the last 10 years by industry taking action. But with a looming obesity crisis government believes a strong lever is needed to incentivise industry to move faster and act now.

8. How does this compare to what other countries have done?

Many countries – including France, Finland, Hungary and Mexico – have introduced taxes on soft drinks in various forms. The World Health Organisation has said that taxes are needed to help halt obesity rises across the globe.

The levy that the UK government has unveiled is aimed directly at producers and importers, not consumers, because the government believes that producers need to act, rather than just passing higher

prices onto consumers. This kind of approach has been tried in Hungary, and researchers there found that companies did act to remove unhealthy ingredients.

9. Who supports the levy?

Chef Jamie Oliver and other expert health campaigners have highlighted the problem of childhood obesity in the UK.

In fact, over 60 public health organisations have called for a tax on sugary drinks. This includes Public Health England, The British Medical Association and the Royal Society for Public Health. Dame Sally Davies, Chief Medical Officer for England, has said that reformulation and resizing are the key wins for tackling obesity.

10. When will this come into force?

Not for another two years. The government is giving producers time to take action before the tax begins, and consulting on some of the detail of the levy. The government will set out detailed legislation in the Finance Bill 2017, with implementation expected from April 2018 onwards. This gives producers time to reformulate their products, so they won't have to pay the levy.

11. What's next – will you start taxing confectionery or other sugary snacks?

No. There are no current plans to introduce similar levies or expand this one to confectionery.

However, the government hopes this levy will encourage the entire food and drinks industry to play their part in developing products with lower sugar content.

12. Will the public and experts have a say about the levy?

A public consultation is being run over the summer on the detail of the levy. This will include working with industry and health experts and consulting on a wide range of technical details such as how best to exclude certain drinks, and how to protect the smallest producers

British Soft Drinks Association

BSDA's response to the Government's Soft Drinks Tax Consultation and the Childhood Obesity Strategy

17 August 2016

Gavin Partington, BSDA Director General, said:

"Given the economic uncertainty our country now faces we're disappointed the Government wishes to proceed with a measure which analysis suggests will cause thousands of job losses and yet fail to have a meaningful impact on levels of obesity.

"As an industry we recognise we have a role to play in tackling obesity, so it's a sad irony that the one category that has led the way in reducing

consumers' sugar intake – down 16% from soft drinks since 2012 – is being targeted for a punitive tax.

“Our action on reformulation and smaller pack sizes is clearly working and in 2015 we became the only category to set a voluntary calorie reduction target of 20% by 2020. We also voluntarily extended the advertising rules regarding under 16s to all online media.

“We'll share the evidence during this consultation in the hope Ministers reconsider a measure that is both unnecessary and harmful to the economy.”

Ends

Notes to editors

- Independent analysis shows the soft drinks tax will lead to over 4,000 job losses across the UK and a decline of £132 million in the UK economy. Research indicates that most of these job losses will come in retail and hospitality, including pubs and smaller shops. ([Oxford Economics](#), August 2016)
- The new soft drinks industry levy will cost the taxpayer £1 billion in its first year
<http://cdn.budgetresponsibility.org.uk/March2016EFO.pdf> (page 8)
- There is no evidence that food taxes have an effect on obesity. In 2013, Denmark scrapped its fat tax because of its economic impact and abandoned plans for a tax on sugar. Evidence from France shows that while sales of soft drinks initially fell after a tax was introduced in 2012 they have increased since. In Mexico the impact of a soft drinks tax saw a reduction of only 6 fewer calories a day, per person in a diet of over 3,000.
- Sugar intake from soft drinks has been reduced by 16.2% since 2012. (Kantar Worldpanel, May 2016)
- The Defra Family Food Survey (Dec 2015) shows that purchases of regular soft drinks fell by 32% between 2010 and 2014, whilst low calorie drinks purchases increased by more than a third.
- According to Government NDNS data published in 2014 soft drinks account for 3% of calories in the average UK diet.
- Almost 60% (58%) of soft drinks now sold in the UK are low and no calorie ([BSDA annual report](#), July 2016)
- Public Health England used NDNS data to set its recommendations using 2012 data therefore omits the positive calorie and sugar reduction from soft drinks over the last four years.

Sport and Recreation Alliance

Budget 2016 - Primary PE and school sport premium to get sugar tax funding

17th Mar 2016

The Chancellor of the Exchequer, George Osborne, has announced that the sugar tax on soft drinks will be used to fund sport in schools as part of the 2016 Budget. The Chancellor of the Exchequer, George Osborne, has announced that the sugar tax on soft drinks will be used to fund sport in schools as part of the 2016 Budget. Due to come in to force in 2018, soft drinks companies will pay a levy on drinks with added sugar. This will apply to drinks with total sugar content above 5 grams per 100 millilitres, with a higher rate for more than 8 grams per 100 millilitres. The money raised from this levy will be used to double the primary PE and sport premium to £320 million a year. It was also announced that 25% of secondary schools will be able to opt in to a longer school day from September 2017 so that they can offer a wider range of activities for pupils, including sports and PE. Other noteworthy Budget announcements include:

- A government consultation on how to expand the support that can be given to grassroots sports through the corporation tax.
- An investment of £1.5 million in child prosthetics, giving hundreds of children with limb deficiency access to sports prosthetics, and creating a fund to incentivise the development of new breakthrough innovative prosthetic products for the NHS.
- Horserace Betting Levy reform – The government has set out a timetable for replacing the current Horserace Betting Levy by April 2017. This will give British horseracing the right to funds from offshore remote betting operators

• £500,000 of funding for an international marketing campaign for the Tour de Yorkshire 2016. • The government also supports plans to bid to host the Rugby League World Cup in the Northern Powerhouse. Commenting on these announcements, Emma Boggis, Chief Executive of the Sport and Recreation Alliance, said: “The Budget 2016 has a lot of positive outcomes for sport and recreation. The funding for sport in both primary and secondary schools from the reinvestment of the sugar levy will deliver more opportunities to get children of a young age active, which is crucial if they are to stay active in later life. There is a great opportunity for our members to engage with the education sector to deliver high quality sport and physical activity so that that the experiences of young people are positive. Sport and recreation makes a strong contribution to our economy which is why it is vital the industry is supported so it is good to see Government valuing the social and economic impact we see from hosting international tournaments.”

Action on Sugar

Sugar levy on soft drinks announced

16 March 2016

The Chancellor has announced a new levy from April 2018 aimed at the producers and importers of added sugar soft drinks

Action on Sugar greatly welcome the announcement of a sugar duty on soft drinks containing added sugars, today. We have been [calling for this](#) for quite some time. We now need the other essential actions, as outlined in our ["Cameron's" Obesity Plan](#), to be urgently implemented. A sugar levy alone will not tackle the high levels of obesity, type 2 diabetes and tooth decay, but it is a promising step in the right direction.

Key facts:

- Sugar is a major factor in childhood obesity
- Sugar sweetened soft drinks are the single biggest dietary source of free sugars for children and teenagers
- The levy targets producers and aims to encourage them to reformulate their products to reduce the amount of soft drinks included
- The levy excludes milk based drinks, fruit juice with no added sugar and drinks produced by small operators
- The levy is expected to raise around £1.5bn over the first 3 years by making soft drinks companies pay a charge on added sugar drinks with total sugar content above 5 grams per 100 millilitres. There will be a higher charge for drinks that contain more than 8 grams per 100 millilitres
- The money will be used to double the PE and sport premium for primary schools, expand school breakfast clubs and support more secondary schools to offer a longer school day, including more sport.

[HM Treasury, Budget 2016](#)

For media coverage, click [here](#).

Professor Graham MacGregor, Professor of Cardiovascular Medicine at Queen Mary University of London, Chair of Action on Sugar says: "We are delighted to see in today's budget announcement that the government will be introducing a new sugar levy on soft drinks which will be used to double the funding they dedicate to sport in every primary school. However, for this to be effective it's imperative that the levy is at least 20% on all sugar-sweetened soft drinks and confectionery and escalate thereafter if companies do not comply to reformulation targets – and this must be implemented immediately. The country is still eagerly awaiting for David Cameron to announce his long over due childhood obesity strategy and he now has a unique opportunity to produce a coherent, structured evidence-based plan to prevent obesity, type 2 diabetes and tooth decay."

Jenny Rosborough, Registered Nutritionist and Campaign Manager at Action on sugar says: "The levy focuses on sugar sweetened drinks because the evidence showing an association between sugar consumption, weight gain and increased risk of type 2 diabetes is most consistently related to the consumption of sugar sweetened drinks, plus they are the biggest contributor of free sugars to the diets of children and adolescents. What's more, these particular drinks do not contain nutritional value. The most effective strategy for sugar reduction across the UK population is for manufacturers to reformulate their products by gradually removing the sugar. The soft drinks industry have an opportunity to avoid the levy by reformulating their drinks to reduce the amount of free sugars they contain. The sugar duty is one important measure of many needed to tackle obesity. It is certainly a step in the right direction and a great day for public health nutrition."

4. Parliamentary material

Debates

Backbench Business Committee debate: [Sugary Drinks Tax](#)

On the Motion that this House has considered [e-petition 106651 relating to a tax on sugary drinks](#).

HC Deb 30 November 2015 | Vol 603 cc1-48WH

Backbench Business Committee debate [Childhood Obesity Strategy](#)

On the Motion that this House calls on the Government to bring forward a bold and effective strategy to tackle childhood obesity. Debate on select committee report.

HC Deb 21 January 2016 | Vol 604 cc1595-1634

PQs

[Primary Education: Sports](#)

Asked by: Hodgson, Mrs Sharon

To ask the Secretary of State for Education, how much funding has been allocated to the Primary PE and Sport Premium in (a) 2013-14, (b) 2014-15, (c) 2015-16 and (d) 2016-17.

Answering member: Edward Timpson | Department: Department for Education

We want all pupils to be healthy and active. This is why since 2013 the government has provided ring-fenced funding through the Primary PE and Sport Premium to help improve the quality of PE provision.

The funding allocations for the premium for academic years 2013-14 to 2016-17 are listed in the table below:

Years	Funding
2013-14	£158.9m
2014-15	£159.1m
2015-16	£159.8m
2016-17	£160.6m

From September 2017 revenue from the soft drinks industry levy will be used to double the funding to £320 million a year, enabling schools to further improve the quality and breadth of PE and sport that they offer.

HC Deb 19 December 2016 | PQ 57086

[Primary Education: Sports](#)

Asked by: Sheerman, Mr

To ask the Secretary of State for Education, how she plans to measure the effect of the new Primary PE and Sport Premium on children's activity levels.

Answering member: Edward Timpson | Department: Department for Education

We want all pupils to be healthy and active. That is why we have provided over £600M of ring-fenced funding since 2013 through the Primary PE and Sport Premium and have doubled funding to £320M a year from autumn 2017.

We know this funding is having an effect. Independent research found that the most common use for the PE and sport premium was to up-skill and train existing staff, and that since the introduction of the PE and sport premium there has been an increase in the number of schools with a specialist PE teacher from 30 per cent before the premium to 46 per cent in 2014/15. The research also found that 87% of schools reported that the quality of PE teaching had increased, and 84% that there had been an increase in pupil engagement in PE during curricular time, and in the levels of participation in extra-curricular activities. Schools also reported almost universally that the PE and sport premium had had a positive impact on physical fitness, healthy lifestyles, and the behaviour of pupils.

We continue to work with the sector to determine how best to further measure the effect of the doubled premium, and details will be announced in due course. At a local level, schools will continue to report online how they are spending their funding, which includes reporting on the impact that the funding is having on pupils' PE and sport participation.

HC Deb 14 December 2016 | PQ 56333

[Extended Schools](#)

Asked by: Chalk, Alex

To ask the Secretary of State for Education, what the process is to access the additional funding to extend secondary school hours with the inclusion of additional sports and physical education from the soft drinks industry levy.

Answering member: Edward Timpson | Department: Department for Education

The previous chancellor announced his intention that funding from the sugar levy would help up to 25% of secondary schools provide a longer school day, to include a range of activities including sport. The Department is currently determining the details of how the funding will be allocated. We will provide further details in due course so that

schools have sufficient time to apply for the funding and implement their plans.

HC Deb 01 December 2016 | PQ 55271

[Primary Education: Sports](#)

Asked by: Elliott, Julie

To ask the Secretary of State for Education, whether she plans to make funding for the Primary PE and Sport Premium available to provide activity opportunities for children during school holidays.

Answering member: Edward Timpson | Department: Department for Education

We want all pupils to be healthy and active. Since 2013, we have provided over £450million of ring-fenced funding to improve PE and sport in primary schools, and have committed to doubling the primary PE and sport premium to £320million a year from September 2017 using revenue from the soft drinks industry levy.

Schools have the freedom to decide how best to use the funding based on the needs of their pupils, and some schools may elect to provide extra-curricular activities for pupils during school holidays. However, this is a decision for the school, based on their local circumstances.

In addition to providing funding through the premium, there are also a number of initiatives underway across Government to improve levels of physical activity in children. This includes a new £40million investment from Sport England into projects which offer opportunities for families with children to get active and play sport together outside of school.

HC Deb 24 November 2016 | PQ 53790

[Pupils: Walking and Cycling](#)

Asked by: Cadbury, Ruth

To ask the Secretary of State for Education, if the Government will use revenues from the soft drinks industry levy to promote walking and cycling for school journeys.

Answering member: Edward Timpson | Department: Department for Education

We want all pupils to be healthy and active. Since 2013, we have invested over £600 million of ring-fenced funding to improve PE and sport in primary schools, and have committed to doubling the primary PE and sport premium to £320 million a year from September 2017 using revenue from the soft drinks industry levy. This will enable schools to make further improvements to the quality and breadth of PE and sport they offer.

Schools have the freedom to decide how best to use the funding based on the needs of their pupils, and schools may elect to provide extra-

curricular activities for pupils, which may include initiatives designed to encourage journeys involving walking or cycling to and from school.

Cycling proficiency is a core skill that if learnt at an early age can act as a strong incentive for children to remain active as they grow up. It is the Government's aspiration that all children have the opportunity to learn to ride a bike and to support this aim - the Department for Transport is providing £50 million over the next four years to deliver cycling training for school children through the Bikeability training programme.

HC Deb 01 December 2016 | PQ 54448

[Soft Drinks Taxation](#)

Asked by: Blomfield, Paul

To ask the Secretary of State for Culture, Media and Sport, if the Government will fund accessible physical activity sessions during school holidays from the proceeds of the soft drinks industry levy.

Answering member: Tracey Crouch | Department: Department for Culture, Media and Sport

Revenue from the soft drinks levy will be used to improve school sport and to get more children and young people involved in sport and physical activity.

It will be used to double the PE and School Sport Premium, providing £320 million from September 2017 to all primary schools, to improve provision of PE and sport for all.

Schools can decide how best to use this funding, and may choose to run extra-curricular activities during school holidays or to buy equipment.

HC Deb 03 November 2016 | PQ 907011

[Schools: Sports](#)

Asked by: McInnes, Liz

To ask the Secretary of State for Education, what plans the Government has for the distribution of funding from the soft drinks undertaking levy between schools across the UK for sporting activity.

Answering member: Edward Timpson | Department: Department for Education

Revenue from the soft drinks industry levy will be used to double the PE and sport premium for primary schools in England from £160million a year to £320million from September 2017. This will enable schools to make further improvements to the quality and breadth of PE and sport they offer, including introducing new activities and after school clubs, and hiring specialist coaches to work alongside teachers.

Schools currently receive an average of between £8,000 and £9,000 a year from the premium, depending on pupil numbers. We are currently

reviewing how best to allocate the doubled funding for September 2017 onwards, and will announce further details in due course.

HC Deb 08 September 2016 | PQ 44974

[Schools: Sports](#)

Asked by: Tomlinson, Justin

To ask the Secretary of State for Education, what estimate her Department has made of the effect on the number of children participating in sport of the increase in the school sport premium from September 2017.

Answering member: Edward Timpson | Department: Department for Education

Through the primary PE and sport premium, primary schools have already received over £450 million of ring-fenced funding to improve the quality of their PE and sport provision. Evidence from an independent evaluation into the premium indicates the funding is having a major impact and 84% of schools reported an increase in pupil engagement in PE during curricular time and in the levels of participation in extra-curricular activities. The majority of schools also reported that they have introduced new sports in both curricular PE (74%) and extra-curricular sport (77%) since the premium was introduced.

However, we know that there is more to do and the doubling of the premium gives us a real opportunity to drive further progress in this area. We are keen that schools use the increased funding to continue making sustainable improvements to the quality and breadth of PE and sport provision, and help increase participation rates so that all pupils develop healthy active lifestyles.

We are currently exploring options for the allocation and evaluation of the doubled premium. Further details will be announced in due course.

HC Deb 07 September 2016 | PQ 43915

[Primary Education: Sports](#)

Asked by: Amess, Sir David

To ask the Secretary of State for Education, if her Department will take steps to ensure that new investment in the Primary PE and Sport Premium directly benefits (a) the least active children and (b) children from poorer socio-economic backgrounds.

Answering member: Edward Timpson | Department: Department for Education

We want all pupils to be healthy and active. We have ring-fenced over £450 million to improve PE and sport in primary schools (2013/14 - 2015/16), and committed to doubling the primary PE and sport premium to £320 million a year from September 2017 using revenue

from the soft drinks industry levy. Schools have the freedom to decide how to use the funding based on the needs of their pupils, and can choose to target funding on the least active and children from poorer socio-economic backgrounds. Schools are accountable for their spending through Ofsted inspections and are required to report plans and impact online.

We have evaluated the impact and schools' use of the premium through the independent research company, NatCen. Evidence indicates the funding is having a positive impact and schools reported almost universally that the PE and sport premium had had a positive impact on physical fitness (99%), healthy lifestyles (99%), skills (98%) and behaviour of pupils (96%).[1].

We are currently exploring options for future evaluation once the premium is doubled. Further details will be announced in due course.

[1] Evidence from the 2015 report, based on findings of a two year study between 2013 – 2015:

<https://www.gov.uk/government/publications/pe-and-sport-premium-an-investigation-in-primary-schools>

HC Deb 19 July 2016 | PQ 42421

[Soft Drinks: Taxation](#)

Asked by: Long Bailey, Rebecca

To ask Mr Chancellor of the Exchequer, with reference to paragraph 1.95 of the Budget 2016, whether his Department plans to maintain the same level of funding for sports activities, breakfast clubs in schools and extending the school day in circumstances where receipts from the Soft Drinks Industry Levy decline as the tax base for that levy reduces.

Answering member: Greg Hands | Department: HM Treasury

The soft drinks industry levy is part of the government's strategy to tackle childhood obesity. It is aimed at encouraging producers to reformulate their product mix and move consumers towards lower sugar alternatives.

The levy is expected to raise £520 million in the first year; the OBR expect that this number will fall over time as producers reformulate and consumption of high sugary drinks decreases.

Our spending plans for these policies are as set out in the budget document. This announced that, in England, revenue from the soft drinks industry levy over the scorecard period will be used to:

- Double the primary school PE and sport premium from £160 million per year to £320 million per year from September 2017.
- Provide up to £285 million a year to give 25% of secondary schools increased opportunity to extend their school day.

- Provide £10 million funding a year to expand breakfast clubs from September 2017.

It also confirmed that the Barnett formula will be applied to spending on these new initiatives in the normal way.

HC Deb 26 April 2016 | PQ 34776

[Soft Drinks: Taxation](#)

Asked by: Cameron, Dr Lisa

To ask Mr Chancellor of the Exchequer, what estimate he has made of the amount which the soft drinks industry levy will raise for public expenditure in Scotland.

Answering member: Damian Hinds | Department: HM Treasury

The soft drinks industry levy is part of the government's strategy to tackle childhood obesity. It is aimed at encouraging producers to reformulate their product mix and move consumers towards lower sugar alternatives.

The levy is expected to raise £520 million in the first year across the UK; the OBR expect that this number will fall over time as producers reformulate their product mix and consumption of high sugar drinks decreases. In England, the revenue will be used to double the primary school PE and sport premium; provide funding to give 25% of secondary schools increased opportunity to extend their school day to offer a wider range of activities for pupils; and fund the expansion of breakfast clubs in up to 1,600 schools.

As stated at Budget 2016, the Barnett Formula will continue to be applied to spending on these new initiatives in the normal way.

HC Deb 26 April 2016 | PQ 35001

5. Useful links and further reading

HMRC *Soft Drinks Industry Levy* Policy Paper 5 December 2016

<https://www.gov.uk/government/publications/soft-drinks-industry-levy/soft-drinks-industry-levy>

HMRC/HM Treasury *Soft Drinks Industry Levy consultation and summary of responses* last updated 5 December 2016

<https://www.gov.uk/government/consultations/soft-drinks-industry-levy>

Department for Education *PE and sport premium for primary schools* September 2016

<https://www.gov.uk/guidance/pe-and-sport-premium-for-primary-schools>

Youth Sport Trust *Primary PE and Sport Premium* A guide to the ring-fenced funding available for primary schools to improve the quality of the PE and sport activities they offer their children.

<https://www.youthsporttrust.org/PE-sport-premium>

Association for Physical Education *Advice on Primary PE & Sport Premium*

<http://www.afpe.org.uk/physical-education/advice-on-sport-premium/>

Lancet Public Health Health *Impact assessment of the UK soft drinks industry levy: a comparative risk assessment modelling study* Vol 2 No 1 January 2017

[http://www.thelancet.com/journals/lanpub/article/PIIS2468-2667\(16\)30037-8/fulltext](http://www.thelancet.com/journals/lanpub/article/PIIS2468-2667(16)30037-8/fulltext)

Physical Education: A report by the All-Party Parliamentary Group on a Fit and Healthy Childhood November 2016

<https://gallery.mailchimp.com/b6ac32ebdf72e70921b025526/files/PEreportFINAL.pdf>

Department of Health, Prime Minister's Office, 10 Downing Street, HM Treasury and Cabinet Office *Childhood obesity: a plan for action* 18 August 2016

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/546588/Childhood_obesity_2016_2_acc.pdf

House of Commons Health Select Committee *Childhood obesity—brave and bold action* November 2015 HC465 2015/16

<http://www.publications.parliament.uk/pa/cm201516/cmselect/cmhealth/465/465.pdf>

DCMS *Sporting Future - A New Strategy for an Active Nation* December 2015

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/486622/Sporting_Future_ACCESSIBLE.pdf

British Heart Foundation *Couch Kids: The Nation's Future* 2009

<http://www.bhfactive.org.uk/userfiles/Documents/NewCouchKids1.pdf>

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