

Debate Pack

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Taxation of furnished holiday lettings

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1 Background

A debate on the taxation of Furnished Holiday Lettings will be held in Westminster Hall on 1 May 2024 at 4pm. The debate will be led by Peter Aldous MP. The debate will last 30 minutes.

1.1 What is a ‘Furnished Holiday Let’?

Criteria

A Furnished Holiday Let (FHL) is a property that has to satisfy certain criteria in order to be eligible for certain tax breaks. To qualify, the property has to be:

- situated in the UK or the European Economic Area (EEA);
- “commercially let”, meaning the landlord has to intend to make a profit by letting the property;
- furnished, meaning it has to have enough furniture for “normal occupation”, and guests have to be entitled to use it while staying.¹

Additional ‘occupancy conditions’

In addition, landlords renting out FHLs are also required to meet a number of occupancy conditions:

- The total of lettings exceeding 31 days cannot exceed 155 days during a year (the “pattern of occupation” condition)
- The property has to be available as a FHL for at least 210 days in a year (the “availability condition”)
- The property has to actually be commercially let as a FHL for at least 105 days in a year (the “letting condition”). Lettings of 31 days or more usually do not count for this calculation.²

For continuing FHLs, the relevant year is the tax year. For new FHLs, the year is the 12 months from the beginning of the let.³

The structure of the FHL regime means that the same property may qualify as a FHL in one year, but not in the following one; for example, if it is actually let

¹ HM Revenue and Customs, [HS253 Furnished holiday lettings \(2024\)](#), GOV.UK, updated 6 April 2024

² As above

³ As above

for less than 105 days in the year, therefore failing the letting condition. In these cases, HM Revenue and Customs (HMRC) may still allow the property to class as a FHL if certain criteria are satisfied.⁴

1.2

What are the tax advantages of renting out a FHL?

Landlords of FHL properties are liable for tax in the same way as landlords of different types of properties (for example, a residential property let long-term to a tenant). Income from FHLs is liable for income tax or corporation tax, depending on whether the landlord is an individual, or a company.

However, there are a number of advantages to the FHL regime that are not available to other types of letting. FHL landlords can:

- Claim plant and machinery capital allowances on items such as furniture and furnishings in the property; and on plant and machinery outside of it
- Claim Capital Gains Tax relief for traders (for example, rollover relief and business asset disposal relief)
- Count their profits from FHLs as earnings for pension purposes
- Can deduct finance costs from their FHL profit before calculating tax⁵

A lot of these special allowances available to FHL landlords exist because, in tax law, income from FHLs is classed as trading income, although the activity of letting a FHL itself is not considered to be a trade.⁶

Although it is available both for individuals and companies, the FHL regime is more favourable to individuals.⁷

1.3

Why was the FHL regime established?

The FHL regime was established in the early 1980s. At the time, there was no clarity over whether the operation of a short term holiday rental business should be classed as a trade. Litigation at the time was bringing uncertainty

⁴ For detail, see HM Revenue and Customs, [HS253 Furnished holiday lettings \(2024\)](#), GOV.UK, updated 6 April 2024

⁵ HMRC, Property Income Manual, GOV.UK, updated 17 July 2023, [para PIM4140](#)

⁶ Office of Tax Simplification (OTS), [OTS Property income review: Simplifying income tax for residential landlords](#), (PDF) GOV.UK, 1 November 2022, p55

⁷ As above

to people operating such activities.⁸ As a result, the Government allowed the income from such properties to be treated as trading income under section 50 and schedule 11 of the Finance Act 1984.⁹ Provision for the FHL regime is now contained in the Income Tax (Trading and Other Income) Act 2005, as amended; and the Corporation Tax Act 2009, as amended.¹⁰

Treating income as trading income, rather than investment income, carried significant tax advantages. In particular, at the time of introduction of the FHL regime, there was an additional tax surcharge on income from investments, which trading income did not face.¹¹

1.4 Recent developments to the regime

In the 2009 Budget, the Labour Government announced that the FHL regime would be repealed from April 2010.¹² At the time, there was a strong reaction from the tourism industry, with several bodies claiming it would negatively impact local economies.¹³ The Chartered Institute of Taxation and Institute of Chartered Accountants were critical of the change, and suggested the decision should be reconsidered.¹⁴

Draft legislation was published in December 2009, for inclusion in the Finance Bill following the Budget in 2010. The Bill, introduced on 30 March 2010, did include the abolition of the FHL regime.¹⁵ However, the then Prime Minister, Gordon Brown, announced on 6 April that Parliament would be dissolved on 12 April, ahead of a General Election on 6 May.¹⁶ Therefore, Parliament agreed to pass a shorter Finance Bill where the controversial clauses had largely been dropped, to secure the passage of the Bill prior to Dissolution.¹⁷

The Conservative-Liberal Democrat Coalition Government, which took office after the General Election, abandoned Labour's plans to abolish the FHL regime. The Government, however, introduced a number of changes to the regime, including increasing the availability and letting conditions, and ensuring the FHL rules apply to properties in the EEA as well. The Library

⁸ As above

⁹ [Finance Act 1984, as enacted](#), section 50 and schedule 11

¹⁰ [Income Tax \(Trading and Other Income\) Act 2005, as amended, chapter 6](#); and [Corporation Tax Act 2009, as amended, chapter 6](#)

¹¹ OTS, [OTS Property income review: Simplifying income tax for residential landlords](#), GOV.UK, 1 November 2022

¹² HM Treasury, [Budget 2009](#) (PDF), GOV.UK, April 2009, para 5.116, p111

¹³ For commentary, see section 2 of the Library research briefing SN-5250, [Furnished Holiday Lettings](#) (updated 27 July 2011)

¹⁴ As above

¹⁵ [Finance Bill 2009-10](#), as introduced

¹⁶ "[Gordon Brown confirms 6 May general election date](#)", The Guardian, 6 April 2010

¹⁷ See [Finance Act 2010](#) (PDF), as enacted

research briefing on [Furnished Holiday Lettings](#) has more detail on the development of the FHL regime between 2009 and 2011.¹⁸

No major changes to the regime were implemented between 2011 and 2024.

1.5

Changes announced at Budget 2024

At the 2024 Budget, Chancellor Jeremy Hunt announced that the FHL regime would be abolished from April 2025. The Chancellor said that in light of concerns that the furnished holiday lettings tax regime was “creating a distortion meaning that not enough properties are available for long-term rental by local people” he would abolish it, “so to make the tax system work better for local communities.”¹⁹ The Budget report confirmed the Government would abolish the “tax advantage for landlords who let short-term furnished holiday properties”.²⁰

The measure is not included in the Finance Bill currently before the House, and the Government has said it will publish draft legislation in due course.²¹ As a result, HMRC has not yet published a full impact assessment of the measure, unlike those measures announced in the Budget which are part of the current Finance Bill.²²

The Budget report states that it is estimated that this will raise £35 million in 2025/26, rising to £140 million in 2026/27, £180 million in 2027/28, and £245 million in 2028/29.²³ The report adds that the measure “will come into effect from 6 April 2025 for Income Tax and for Capital Gains Tax, and 1 April 2025 for Corporation Tax and for Corporation Tax on chargeable gains.”²⁴

Reaction to the announcement

The reaction to this measure was mixed. In his speech, the Chancellor said the measure was strongly advocated by other MPs, such as Steve Double, Selaine Saxby, Nickie Aiken, and Cherilyn Mackrory (Conservatives). Several of these MPs represent coastal constituencies, or constituencies that are significant holiday destinations.²⁵ No Member who participated in the debate following

¹⁸ Commons Library research briefing SN-5250, [Furnished Holiday Lettings](#) (updated 27 July 2011)

¹⁹ HC Deb [6 March 2024](#), c849

²⁰ HM Treasury, [Budget 2024](#) (PDF), GOV.UK, March 2024, para 5.67, p75

²¹ As above

²² Impact assessments of measures included in the Finance (No. 2) Bill 2023-24 are grouped in HMRC, [Spring Budget 2024 – Overview of tax legislation and rates \(QOTLAR\)](#), GOV.UK, 6 March 2024, Chapter 1

²³ As above, p66 (Table 5.1)

²⁴ As above, p68 (Table 5.1)

²⁵ See HC Deb [6 March 2024](#), cc848-849

the Budget voiced opposition or concern to the proposal, although the support for the measure was largely expressed by Conservative MPs.

In addition, the Yorkshire Post added that one of the local MPs, Rachael Maskell (Labour) had been campaigning for restrictions on the holiday letting sector and reported that the leader of City of York Council had welcomed the reform.²⁶ The Cornish Guardian reported that several local politicians in Cornwall had welcomed the measure. However, a local body, the Country Land and Business Association, expressed concerns over the reform, saying that “holiday property owners contribute to the economic vitality of local communities.”²⁷ Separately, the Mail Online reported a mixed reaction from local residents and professionals in key tourist hotspots, with some welcoming the relief, and others fearing a potential downturn in tourism as a result.²⁸ These concerns were also reported by interested parties speaking to the Daily Telegraph. The paper also reported a spokesperson from Airbnb arguing that the business would not face significant changes.²⁹

Although there has not been strong opposition to the measure in the House, several PQs have been tabled, asking for the impact of the measure on different parts of the economy.³⁰

Treasury Select Committee oral evidence session

The Treasury Committee held three oral evidence sessions on the 2024 Budget. The Chancellor participated as a witness to one of these sessions, where he was asked about the impact of removing the FHL regime.³¹ Anne Marie Morris (Conservative) pointed out that the decision would mean those who owned FHLs would “effectively [lose] the relief that gave them a benefit compared with those who let out on full-time residential tenancies.”³²

In response to this, the Chancellor specified that he aimed to remove a tax advantage available for short-term holiday lets, which he felt “was distorting the market”.³³ He added that he did not think it was appropriate for the

²⁶ “[“Good news for York” as tax break for holiday let landlords is abolished](#)”, Yorkshire Post, 7 March 2024

²⁷ “Holiday let tax breaks are scrapped after campaign by ‘tenacious’ MPs”, Cornish Guardian [accessed via Nexis News], 13 March 2024

²⁸ “[“The tourist hotspots at war over holiday homes: How coastal towns are divided over Hunt’s Budget crackdown – amid fears new tax raid could DOUBLE cost of staycation properties”](#)”, Mail Online, 7 March 2024

²⁹ “[“‘Staycation levy’ backlash as Budget removes benefits from short-term holiday lets”](#)”, The Daily Telegraph, 8 March 2024

³⁰ For example, PQ 20641 [on [Holiday Accommodation: Taxation](#)], 15 April 2024; PQ 21018 [on [Holiday Accommodation: Taxation](#)], 22 April 2024; and PQ 22169 [on [Holiday Accommodation: Taxation](#)], 24 April 2024

³¹ Treasury Committee, [Budget 2024](#), 13 March 2024, HC 625 2023-24

³² As above, [Q283](#)

³³ As above

Government to incentivise a type of letting behaviour (FHLs) over another (long-term residential lettings).

Anne Marie Morris also mentioned a FHL-related proposal advanced by the OTS in a report on taxation for residential landlords.³⁴

In November 2022, the OTS had recommended that the Government should "consider whether there is continuing benefit to the UK in having a separate tax regime for furnished holiday lettings."³⁵ The OTS pointed out that there were arguments for abolishing the regime: for example, the OTS suggested the regime was having distortionary effects on behaviours, and a negative impact on existing housing stock, especially in coastal and other holiday regions. However, it pointed out that there could be contention on the level of service provided by some taxpayers on FHLs:

[...] the abolition of the regime may mean that more taxpayers argue that a letting business where a high level of services are provided should be treated as a trade, as was the case before the regime was introduced.³⁶

To counter this, the OTS suggested that the Government could consider ways to demarcate the boundary between trading and non-trading - for instance, by providing a clear test to ensure certain property lettings could be considered as a trade. The OTS suggested potential conditions of this test, such as a minimum number of let properties, the level of personal use of the property, and time devoted to the property and related services.³⁷

When questioned about this recommendations at the Treasury Committee session on the 2024 Budget, the Chancellor said that the Government's proposal was markedly simpler than what the OTS had suggested, and that the abolition of the FHL regime would not stop taxpayers to continue letting properties as short-term holiday lets.³⁸

1.6

How many properties are FHLs?

In 2022, the OTS said that tax return data showed there were around 127,000 FHLs owned by individuals (111,000 in the UK, and 17,000 in the EEA).³⁹ No more recent figures appear to have been published since then.

³⁴ OTS, [OTS Property income review: Simplifying income tax for residential landlords](#), GOV.UK, 1 November 2022

³⁵ OTS, [OTS Property income review: Simplifying income tax for residential landlords](#) (PDF), GOV.UK, 1 November 2022, p63

³⁶ As above, para 6.47, p62

³⁷ As above, p63

³⁸ Treasury Committee, [Budget 2024](#), 13 March 2024, HC 625 2023-24, Q284

³⁹ OTS, [OTS Property income review: Simplifying income tax for residential landlords](#), GOV.UK, 1 November 2022

In the 2022 report, the OTS added that of these 127,000 properties, there was a “small core of people running a substantial short term letting business”, and a wider number of people who were simply renting out a second home.⁴⁰ Qualitative evidence from the OTS shows that around two thirds of FHL landlords were only renting out one property, and 40% of those were also partly using the property personally. Only 8% of respondents to the OTS survey owned more than 4 FHLs.⁴¹

It is expected that further data relating to how many FHLs will be impacted by the announced measures will be included in the HMRC impact assessment, which will be published at a future date.

⁴⁰ OTS, [OTS Property income review: Simplifying income tax for residential landlords](#), GOV.UK, 1 November 2022

⁴¹ As above

2 Press material

2.1 Press articles

['This hits the wrong people': holiday let owners say Hunt's scrapping of tax relief won't affect rich](#)

The Guardian

31 March 2024

[Is the Furnished Holiday Let sector dead post-Budget?](#)

Landlord Today

23 March 2024

['The farming accident that killed my husband didn't finish us – but this could': Tory tax raid on holiday lets threatens to rip away farmers' livelihoods](#)
[Intranet link]

Daily Telegraph

22 March 2024

[Will the Chancellor's attack on holiday lets really help renters and first time buyers?](#)

This is Money

12 March 2024

['Staycation tax' backlash as Budget removes benefits from short-term holiday lets](#) [Intranet link]

Daily Telegraph

7 March 2024

[Cornwall campaigners say Jeremy Hunt's taxes for holiday let owners are just a sticking plaster](#)

ITVx

6 March 2024

[Stamp duty and holiday let tax breaks abolished](#)

Money Marketing

6 March 2024

2.2

Press releases

[Landlords respond to reports of holiday lets tax raid](#)

National Residential Landlords Association

5 March 2024

The NRLA has issued commentary to media in the wake of a report in the latest edition of the [Sunday Times](#) suggesting that the Treasury may be about to announce the abolition of the UK's furnished holiday lets (FHL) system.

These measures are, according to The Sunday Times, set to be announced in the 2024 Budget, and will seek to raise £300m of revenue to fund a 2p cut to personal taxes.

The NRLA's statement calls on the Government to introduce pro-growth measures which will encourage greater investment in long-term lets by private landlords.

In his response to The Sunday Times' initial report, Ben Beadle, Chief Executive of the National Residential Landlords Association, yesterday said:

“The Chancellor needs to address the chronic shortage of long-term rentals by attracting new landlords to the market. Squeezing holiday lets is not the answer. He should follow the advice of the Institute for Fiscal Studies and reverse punitive tax hikes which have stifled the supply of the homes renters desperately need.

“Scrapping the stamp duty levy on the purchase of additional homes would see almost 900,000 new long-term homes to rent made available over the

next 10 years. This would lead to a £10 billion boost to Treasury revenue as a result of increased income and corporation tax receipts.”

Notes

The report on the Chancellor’s plans to increase taxes on holiday-let accommodation can be read in The Sunday Times. Details can be read [here](#).

There are 11 prospective tenants enquiring about every available home to rent according to Rightmove.

The demand for long term homes to rent is only set to grow.

Across the UK, there are forecast to be one million applicants a year to higher education by 2030, up by a quarter of a million today according to UCAS.

The UK population is set to grow by 6.6 million by mid-2036 compared to mid-2021 according to the Office for National Statistics. This includes net international migration of 6.1 million people. Migrants are almost three times more likely to be in private rented accommodation than the UK-born population according to Oxford University’s Migration Observatory.

Hamptons has warned that: “Would-be buyers will be forced to rent for longer, unless they have a large deposit and so can take on a smaller mortgage.”

The biggest drag on the supply of long-term rentals have been tax hikes since 2015 including:

Restricting mortgage interest relief in the sector.

A 3% stamp duty levy on the purchase of long-term homes to rent.

Calls for the Government to change course on the way long term rentals are taxed are supported by the Institute for Fiscal Studies, local authorities and the cross-party housing select committee.

The Institute for Fiscal Studies has called for these tax hikes to be reversed, with its Director, Paul Johnson, warning that: “The more harshly that landlords are taxed, the higher rents will be.”

The District Councils Network last year called for the Chancellor to develop policies to “stimulate retention and supply in the privately rented sector” to help address homelessness.

The cross-party Housing Select Committee has called for a review of the impact of recent tax changes in the buy-to-let market “with a view to making changes that make it more financially attractive to smaller landlords.”

Increasing the supply of long-term rentals could boost government coffers to the tune of £10 billion.

An independent analysis for the NRLA by Capital Economics has found that scrapping the stamp duty levy on the purchase of homes to rent would see almost 900,000 new private rented homes made available across the UK over the next 10 years.

It found that this would boost Treasury revenue by £10 billion as a result of increased income and corporation tax receipts.

Further information about the NRLA can be found at www.nrla.org.uk. It posts on X @NRLAssociation.

3 Parliamentary material

3.1 Parliamentary Questions

[Holiday Accommodation: Taxation](#)

Asked by: James Wild

24 Apr 2024 | Written questions | Answered | House of Commons | 22169

To ask the Chancellor of the Exchequer, with reference to paragraph 5.67, page 75 of the Spring Budget 2024, what assessment he has made of the potential impact of the abolition of the Furnished Holiday Lettings tax regime on the number of businesses that will (a) continue as short-term holiday lets, (b) become longer term rental properties and (c) sell the property in question.

Answered by: Nigel Huddleston | Treasury

The Government has announced that it will abolish the Furnished Holiday Lettings (FHL) tax regime from April 2025.

The Government will publish draft legislation, explanatory notes, and a tax information and impacts note in due course.

As with all aspects of tax policy, the Government keeps the taxation of property landlords under review and any decisions on future changes will be taken by the Chancellor in the context of the wider public finances.

[Holiday Accommodation: Taxation](#)

Asked by: Dr Thérèse Coffey

22 Apr 2024 | Written questions | Answered | House of Commons | 21018

To ask the Chancellor of the Exchequer, what assessment his Department has made of the potential impact of the abolition of the furnished holiday lettings tax regime on farms.

Answered by: Nigel Huddleston | Treasury

The Government recognises the important role that Furnished Holiday Lets (FHL), including those located on farms, have in the visitor economy. This measure does not penalise or prohibit the provision of FHLs and simply brings their tax treatment in line with other rentals.

As with all aspects of the tax system, the Government keeps the taxation of property landlords under review and any decision on future changes will be taken by the Chancellor in the context of the wider public finances.

[Holiday Accommodation: Taxation](#)

22 Apr 2024 | Written questions | Answered | House of Commons | 20935

Asked by: Cox, Sir Geoffrey Cox

To ask the Chancellor of the Exchequer, if he will publish guidance on the tax regime for furnished holiday lets after April 2025.

Answered by: Nigel Huddleston | Treasury

The Government will publish draft legislation, explanatory notes, and a tax information and impacts note in due course. These will set out how the announced changes will apply in practice.

[Holiday Accommodation: Taxation](#)

15 Apr 2024 | Written questions | Answered | House of Commons | 20641

Asked by: Anne Marie Morris

To ask the Secretary of State for Culture, Media and Sport, what assessment her Department has made of the potential impact of ending the furnished holiday let tax regime on the tourism industry.

Answered by: Julia Lopez | Department for Culture, Media and Sport

DCMS is working closely with other Government departments to ensure that different measures being considered across Government that apply to short-term lets are proportionate, complementary and easy to understand.

[Holiday Accommodation: Taxation](#)

25 Mar 2024 | Written questions | Answered | House of Commons | 19067

Asked by: Anne Marie Morris

To ask the Chancellor of the Exchequer, what data his Department used to estimate the number of short-term lets that would be suitable for primary residences when the furnished holiday let tax regime has ended.

Answered by: Nigel Huddleston | Treasury

The Government has announced that it will abolish the Furnished Holiday Lettings (FHL) tax regime, equalising the tax treatment of landlords with short-term holiday lets and those with standard residential properties. This

will make the taxation of property fairer and simpler while raising revenue for public services. The changes will not penalise or prohibit the provision of FHLs more widely.

The Government keeps all aspects of tax policy under review and any decisions on future changes will be taken by the Chancellor in the context of the wider public finances.

[Holiday Accommodation and Multiple Occupation: Tax Allowances](#)

21 Mar 2024 | Written questions | Answered | House of Lords | HL3190

Asked by: Lord Taylor of Warwick

To ask His Majesty's Government, further to the Budget statement announced by the Chancellor of the Exchequer on 6 March, what assessment they have made of the long-term implications of abolishing tax relief for holiday lets and ending multiple dwelling relief from stamp duty land tax on the housing market and local economies.

Answered by: Baroness Vere of Norbiton | Treasury

By abolishing the Furnished Holiday Lettings tax regime, the government will remove the current incentive for landlords to offer short-term holiday lets rather than longer-term homes. This will level the playing field between short-term holiday lets and long-term lets and support people to live in their local area.

An external evaluation exploring the use of Multiple Dwellings Relief showed no strong evidence the relief is meeting its original objectives of supporting investment in the private rented sector.

[Private Rented Housing](#)

02 Nov 2022 | Written questions | Answered | House of Commons | 71137

Asked by: Rachael Maskell

To ask the Chancellor of the Exchequer, what fiscal steps his Department could take to ensure that privately rented properties are not used as short term holiday lets.

Answered by: Victoria Atkins | Treasury

There are stringent conditions to be a Furnished Holiday Let (FHL), including that it must be available for commercial let for at least 210 days and let commercially for at least 105 days of the year.

There are also separate criteria for FHLs to be eligible for business rates. In January 2022, the Government announced strengthened criteria requiring owners of holiday rentals to prove that their property was advertised for at least 140 days and actually let out for at least 70 days to qualify for a business rates assessment. This will ensure that only genuine holiday rentals are assessed for business rates and, where appropriate, able to access the rates relief available for small businesses.

As with all aspects of the tax system, the Government will keep FHLs under review and any decisions on future changes will be taken by the Chancellor in the context of the wider public finances.

4 Further reading

[Spring Budget 2024: Abolition of the Furnished Holiday Lettings \(FHL\) tax regime](#)

Proactive submission by the Chartered Institute of Taxation
10 April 2024

[Holiday let tax rules allow owners to escape thousands of pounds in tax](#)

Tax Watch
9 August 2023

[OTS Property income review: Simplifying income tax for residential landlords,](#)

Office of Tax Simplification
1 November 2022

[Furnished Holiday Lettings, House of Commons Library Standard Note,](#) 27 July 2011

[The growth in short-term lettings \(England\), House of Commons Library research briefing,](#) 19 May 2023

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