



## BRIEFING PAPER

Number 4680, 11 March 2021

# Key documents: taxation

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### Inside:

1. UK tax system, basic statistics & tax advice
2. Budgets 2010-2021
3. Parliamentary scrutiny of tax & spending



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## Summary

This note lists some of the most useful sources on tax law, tax policy and tax statistics, as well as guidance for taxpayers. It also provides a checklist of official documents and briefing material on Budgets since 2010 and gives a short selection of other reading on the Parliamentary scrutiny of government taxation and spending.

# 1. UK tax system, basic statistics & tax advice

## The UK tax system

The Institute for Fiscal Studies (IFS) publishes good summary descriptions of both the UK tax and benefit system:

- Thomas Pope & Tom Waters, [A survey of the UK tax system - Briefing Note BN09](#), November 2016
- Andrew Hood & Agnes Norris Keiller, [A survey of the UK benefit system - Briefing Note BN13](#), November 2016

Both surveys are published on the '[Fiscal Facts](#)' section of the IFS' website, which provides more details on both taxes and benefits. The IFS has also published analysis of how the composition of tax receipts has changed over the last twenty years: [The changing composition of UK tax revenues](#), April 2016, and the amounts raised in taxes in the UK compares with other countries: [How do other countries raise more in tax than the UK?](#), July 2019; and, [How high are our taxes, and where does the money come from?](#), November 2019.

At one time HM Treasury published a comprehensive description of the UK's tax and benefits system in its annual *Tax Benefit Reference Manual*. This has been discontinued, but the last edition, which was for 2009-10, is still of use. It is a deposited paper in the Commons Library (HC Deb 14 July 2009 c7WS; [Deposited paper 2009-1987](#)).

An excellent academic study of the tax system – if now rather dated – is: J.A.Kay & M.A.King, [The British Tax System \(5th edition\)](#), 1990.

A detailed guide to the law is, Claire Hayes & Ruth Newman, *Tolley's Tax Guide 2020/21 edition*, 2020.

## Basic statistics

The main rates and allowances for both taxes and benefits for 2021/22 are set out in [Annex A](#) to HM Treasury, [Overview of tax legislation and rates](#), 3 March 2021.

The Library publishes a short paper each year summarising rates and allowances for income tax, national insurance contributions, capital gains tax, and inheritance tax – the edition for the 2020/21 tax year, is [Commons Briefing Paper CBP8870](#), 6 April 2020.

HM Revenue & Customs' *Official Statistics* pages present data on all national taxes on [Gov.uk](#): as part of this, [HMRC receipts](#) shows the amounts raised from all national taxes. HMRC also publishes estimates of tax receipts [disaggregated](#) between England, Scotland, Wales & Northern Ireland. Two other sections of these pages provide [details of the cost of basic tax reliefs](#), and [illustrative changes to both direct and indirect taxes](#). Statistics on VAT, excise duties, and other indirect taxes are [collated on this site](#) as well, but data on receipts from National Insurance contributions is presented separately in the [annual accounts of the National Insurance Fund](#).

## 5 Key documents: taxation

In 2010 the [Office for Budget Responsibility \(OBR\)](#) was established to provide independent and authoritative analysis of the UK's public finances. The OBR's projections for tax receipts over the next five years, are in its [Economic & Fiscal Outlook, CP 387](#), March 2021 (see, [Table 3.4: current receipts](#)). Prior to this in July 2020 the OBR published its most recent [Fiscal sustainability report](#) – its analysis of UK public finances beyond this medium-term horizon, and in July 2019 its second [Fiscal Risks report](#) – a review of risks from the economy and financial system, to tax revenues, public spending and the balance sheet. As part of [the data it regularly publishes](#), the OBR has a [historical database](#) of Budget & Autumn Statement policy measures since 1970.

Further to this, an overview of tax statistics, including recent trends, forecasts, and distribution of taxpayers, is provided in, [Tax statistics: an overview](#), Commons Briefing paper CBP8513, 15 February 2021.

The OECD publishes international statistics on tax revenues in its [Revenue Statistics](#) publication; its [latest edition](#) was published in December 2020. This includes short individual country summaries: see, for example, [Revenue Statistics 2020 - the United Kingdom](#).

### Tax advice

HMRC provide detailed guidance for taxpayers, and for professional advisers & agents, [on Gov.uk](#) – including a series of pages on individual aspects of the tax system, including: [Income Tax](#), [Tax Credits](#), [Capital Gains Tax](#), [Corporation Tax](#), [Inheritance Tax](#), [VAT](#), [Advice for Accountants and Advisers](#) and [Appeals against HMRC decisions](#).

Detailed technical guidance in series of internal Manuals which cover both scope of taxes and departmental practice:

<https://www.gov.uk/government/collections/hmrc-manuals>

HMRC also publish a list of [contact addresses & helplines](#), and [guidance for those who have additional needs](#).

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Under HMRC's Time to Pay scheme HMRC may grant a business an additional amount of time to pay their bill without charging statutory penalties on the late payment. To be eligible businesses need to show they are in genuine difficulty, unable to pay their tax on time, and are likely to be able to pay if HMRC allowed them more time. HMRC have detailed guidance in its [Debt Management and Banking Manual](#) – from [para 800000](#) – there is a useful overview at [para 80040](#).<sup>1</sup>

In the 2020 Budget the Government announced a series of measures to support those affected by Covid-19, and as part of this, confirmed that the Time to Pay scheme would be used to support businesses and self-employed individuals in financial distress.<sup>2</sup> HMRC has a [dedicated Covid-19 helpline](#) for advice and support: 0800 024 1222.<sup>3</sup> General

<sup>1</sup> See also, HMRC, [Find out how to pay a debt to HMRC with a time to pay arrangement](#), 27 October 2020

<sup>2</sup> [Budget 2020](#), HC 121, March 2020 [para 1.102](#)

<sup>3</sup> HMRC press notice, [Tax helpline to support businesses affected by coronavirus \(COVID-19\)](#), 26 March 2020

guidance on the range of support measures the Government has introduced for businesses and individuals affected by Covid-19 is in two Commons Briefing papers.<sup>4</sup>

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Two other very useful sources of tax advice are:

[Low Incomes Tax Reform Group](#) : provides help for pensioners, students, disabled persons & carers, migrants, and workers on low incomes. Notably LITRG publish detailed guidance on [making complaints about HMRC](#), [checking one's tax code](#), as well as [tax and related benefit guidance related to Covid-19](#).

[TaxAid](#) : is a UK charity providing free tax advice to people who cannot afford to pay a professional adviser. The charity's website has a series of pages offering [advice](#) for taxpayers, including [guidance on tax debt](#).

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<sup>4</sup> [Coronavirus: Support for businesses](#), CBP8847, 15 January 2021; [Coronavirus: Support for household finances](#), CBP8894, 22 June 2020.

## 2. Budgets 2010-2021

### June 2010

The Coalition Government's first Budget report was published alongside the Chancellor's Budget statement to the House on [22 June 2010](#). The report (HC 61) and associated material published by HM Treasury is now available [on the National Archives site](#). It has been general practice for HM Revenue & Customs to publish a series of Budget Notes alongside the Budget report, which give details of the tax measures that have been announced, as well as reports, consultation documents, impact assessments, and draft legislation for the forthcoming Finance Bill. [This material](#), and [subsequent updates](#), are now archived.

A few days after the June Budget, the Coalition Government published a short Finance Bill which covered its key priorities, and this received Royal Assent on 27 July. The Labour Government had introduced a much shorter Finance Bill than usual after its Budget on 24 March 2010, to be agreed in the short 'wash up' period before the Dissolution of the House and the 2010 General Election. Its intention had been to include these technical measures in a second Bill after the Election, if returned to office. In turn these provisions formed the content of the Coalition Government's second Finance Bill, which received Royal Assent – as *Finance (No 3) Act 2010* – on 16 December.

In its first Budget the Government published a paper on the making of tax policy, with a number of proposals to meet some of these criticisms, including publishing much more of the annual Finance Bill in draft several months before the Budget, establishing a new Office of Tax Simplification to provide independent advice on simplifying the UK tax system, and inviting the Treasury Committee to review "how to strengthen the role of Parliament in scrutinising tax legislation."<sup>5</sup>

In December 2010 the Treasury published a majority of the clauses to form the *Finance Bill 2011* in draft, and in March 2011 the Office of Tax Simplification published work on tax reliefs and the taxation of small business.<sup>6</sup> The Treasury Committee published a report on tax policy at this time welcoming these developments.<sup>7</sup> This approach to publishing much of the Bill in draft for consultation has been followed since then.

The Coalition Government introduced two other important reforms at this time. First, it published distributional analysis of the impact of the tax and welfare changes announced in the Budget – set out in [Annex A to the Budget report](#). Second, as noted above, the Government established the independent Office for Budget Responsibility (OBR) to produce forecasts for the economy and the public finances.<sup>8</sup>

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<sup>5</sup> HM Treasury, [Tax policy making: a new approach](#), June 2010 p15

<sup>6</sup> Details of the OTS's work are collated on [Gov.uk](#).

<sup>7</sup> Treasury Committee, [Principles of tax policy](#), 15 March 2011, HC 573 2010-12 (see paras 79-80)

<sup>8</sup> For more details see, [The Office for Budget Responsibility and Charter for Budget Responsibility. Commons Briefing paper CBP5657](#), 17 January 2019.

## Budget 2011

The Government's second Budget was delivered on [23 March 2011](#); the Budget report - HC 836 - is on the [National Archives site](#). Material published by HMRC [alongside the Budget](#), and [subsequent updates](#), are archived. The *Finance (No 3) Bill 2011* was published on 29 March 2011. The Bill completed its [Parliamentary scrutiny](#) and received Royal Assent on 19 July 2011.

## Autumn Statement 2011

The Government's Autumn Statement was given on [29 November 2011](#); the report ([Cm 8231](#)) and associated material are [now archived](#). Draft legislation for the *Finance Bill 2012* was published on 6 December 2011 ([HC Deb cc11-13WS](#)). This was collated [on Gov.uk](#).

## Budget 2012

The Government's third Budget was delivered on [21 March 2012](#); the Budget report - HC 1853 - is on the [National Archives site](#). Material published by HMRC [alongside the Budget](#), and [subsequent updates](#), are archived.

The *Finance Bill 2012* was published on 29 March 2012. As the Queen's Speech was given on 9 May 2012, the Bill was carried over into the 2012-13 Session: it completed its [Parliamentary scrutiny](#) and received Royal Assent on 17 July 2012.

## Autumn Statement 2012

The Government's Autumn Statement was given on [5 December 2012](#); [the report \(Cm 8480\)](#) and associated material are collated on the [Gov.uk site](#). Draft legislation for the *Finance Bill 2013* was published on 11 December 2012 ([HC Deb cc 15-18WS](#)). This was collated on [Gov.uk](#), with associated individual [tax information and impact notes](#) on each of the proposed provisions for the Bill, which is now archived.

## Budget 2013

The Government's fourth Budget was delivered on [20 March 2013](#); the Budget report - HC 1033 - and associated documents are collated on the [Gov.uk site](#). Material published by HMRC [alongside the Budget](#), and [subsequent updates](#), are archived. The Treasury's distributional analysis on the impact of the Budget was [published in a separate paper](#).

The *Finance Bill 2013* was published on [28 March 2013](#). The explanatory notes to the Bill and related material are collated on the [Gov.uk site](#), which includes notes on amendments tabled by the Government since the Bill was first published. The timing of the Queen's Speech on [8 May 2013](#) saw the Bill carried over into the 2013/14



Session; it completed its [Parliamentary Scrutiny](#), and received Royal Assent on 17 July 2013.

### **Autumn Statement 2013**

The Autumn Statement was given on [5 December 2013](#); [the report \(Cm 8747\)](#) and associated material are available on [Gov.uk](#). Draft legislation for the *Finance Bill 2014* was published on 10 December 2013 ([HC Deb cc 21-22WS](#)). This was collated on [Gov.uk](#), with associated individual [tax information and impact notes](#) on each of the proposed provisions for the Bill.

### **Budget 2014**

The Government's fifth Budget was delivered on [19 March 2014](#). The Budget report - [HC 1104](#) - and associated documents are collated on [Gov.uk](#). Material published by HMRC is [collated on Gov.uk](#).

The *Finance Bill 2014* was published on 27 March 2014. The explanatory notes to the Bill and related material are collated on the [Gov.uk site](#), including information on amendments tabled by the Government at the [Committee](#) & [Report](#) stages of the Bill. The Bill, and details of its Parliamentary progress, are [on the Parliament site](#).

### **Autumn Statement 2014**

The Autumn Statement was given [on 3 December 2014](#); [the report \(Cm 8961\)](#) and associated material are available on [Gov.uk](#). Draft legislation for the *Finance Bill 2015* was published a few days later, on 10 December 2014 ([HC Deb cc 39-40WS](#)). This was collated on [Gov.uk](#). HMRC published tax information and impact notes on measures that took [immediate effect on 3 December](#), and other measures, published on 10 December, to [be included in the 2015 Bill](#).

### **Budget 2015**

The Coalition Government's sixth and final Budget was delivered on [18 March 2015](#). The Budget report - [HC 1093](#) - and associated documents are collated on [Gov.uk](#).

The best discussion of the Government's options with regards to its fiscal strategy is the Institute for Fiscal Studies (IFS) [annual Green Budget](#). The [2015 edition is published online](#). Of related interest the IFS published, as part of a [series of briefing notes](#) for the 2015 General Election, [The Coalition Government's record on tax](#), Briefing Note BN167, 13 March 2015.

Further details on the context for the 2015 Budget are given in [Commons Briefing Paper 7136](#), 13 March 2015. This includes a checklist of all of the tax measures set out in the Coalition Agreement in May 2010, and the progress that had been made on each of them (see

Appendix 3). Details of the Budget are set out in [Commons Briefing Paper 7141](#), 18 March 2015.

The *Finance Bill 2015* was published on 24 March 2015. The explanatory notes to the Bill and related material are collated on the [Gov.uk site](#). The Bill, and details of its Parliamentary progress, are [on the Parliament site](#). Due to the timing of the Dissolution of the House, prior to the 2015 General Election, the Bill was considered in its entirety [on 25 March 2015](#).

### Summer Budget 2015

Following the General Election on 7 May 2015, the new Conservative Government [announced](#) that it would present its first Budget on 8 July. The then Chancellor, George Osborne, presented the Government's first Budget on [this date](#). The Budget report – [HC 264](#) – and associated documents are collated on [Gov.uk](#), including:

- the department's [Policy Costings](#) document which gives details of how it has estimated the costs/yield of individual measures;
- the department's [Impact on Households](#) document, which provides distributional analysis of the impact of tax and spending decisions since June 2010, and,
- the series of [Tax Information and Impact notes](#) published by HMRC, dealing with each of the tax measures announced. The notes are collated in the [Overview of Tax Legislation & Rates](#) document published by Treasury & HMRC. The overview set out which of the Government's announced measures would be included in a 'Summer Finance Bill' presented that month, which would be implemented in secondary legislation, and which will be enacted in *Finance Bill 2016*, a later Finance Bill, or in other legislation – subject to consultation.

Commons Briefing Papers were published on the context for the Budget ([CBP 7244](#), 3 July 2015), and a summary of the measures announced ([CBP 7251](#), 10 July 2015).

The *Summer Finance Bill 2015* was published on 14 July 2015 ([HC Deb 14 July 2015 c864](#)). The explanatory notes to the Bill and related material are collated on the [Gov.uk site](#). The *Finance (No2) Act 2015* received Royal Assent on 18 November 2015; details of this legislation's Parliamentary progress are [on the Parliament site](#).

### Spending Review & Autumn Statement 2015

On 25 November 2015 Mr Osborne presented a joint Spending Review and Autumn Statement [to the House](#). [The report \(Cm 9162\)](#) and associated material are available [on HM Treasury's site on Gov.uk](#). This includes a [Policy Costings](#) document and [distributional analysis](#). HMRC also published material [alongside the Spending Review](#), including a [small number of tax information and impact notes](#) on measures to take immediate effect.

The Government published draft legislation for the 2016 Finance Bill on 9 December; this is collated, with [tax information & impact notes](#) on each measure, in [Overview of Legislation in Draft](#), December 2015. The House of Lords Economic Affairs Committee [published a report](#) on selected elements of the draft Bill on 4 March 2016 ([HL Paper 108 of 2015-16](#)).

Commons Briefing Papers were published on the context for the statement ([CBP 7290](#), 20 November 2015), and on the key announcements ([CBP 7401](#), 30 November 2015).

### **Budget 2016**

On 16 March 2016 Mr Osborne presented the Conservative Government's second Budget. The Budget report - [HC 901](#) - and associated documents are [collated on Gov.uk](#), including:

- the Treasury's [Policy Costings](#) document;
- the Treasury's [Impact on Households](#) document, though this took a different approach to assessing the distributional impact of tax and spending decisions to that taken by the Coalition Government, and,
- the series of [Tax Information and Impact notes](#) published by HMRC, dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document published by Treasury & HMRC.

Commons Briefing Papers were published on the context for the Budget ([CBP 7527](#), 11 March 2016), and a summary of the measures announced ([CBP 7536](#), 18 March 2016).

In February 2016 the Institute for Fiscal Studies published [its 2016 Green Budget](#). In turn, the day after the 2016 Budget the IFS published [its post-Budget briefing](#).

The *Finance Bill 2016* was published on 24 March 2016. The explanatory notes to the Bill [were published on Gov.uk](#). The *Finance Act 2016* received Royal Assent on 26 September 2016; details of this legislation's Parliamentary scrutiny are on the [Parliament site](#).

### **Autumn Statement 2016**

On 23 November 2016 the then Chancellor Philip Hammond presented the Autumn Statement [to the House](#). The report ([Cm 9362](#)) and associated material are available on [HM Treasury's site on Gov.uk](#). This includes a [Policy Costings document](#) and [distributional analysis](#); in the latter case, the approach taken is similar to the approach taken by the Coalition Government. HMRC also [published material](#) alongside the Autumn Statement, including a small number of tax information and impact notes [on measures to take immediate effect](#). In his statement Mr Hammond announced a reform in the Budget procedure, a move to having a single annual fiscal event: "starting in autumn 2017, Britain will have an autumn Budget announcing tax changes well in advance of

the start of the tax year.” As the Chancellor explained at the time, the OBR is required to produce its Economic & Fiscal Outlook twice a year, and the Government is mandated to reply. “From 2018, therefore, there will be a spring statement responding to the forecast from the OBR but no major fiscal event. If unexpected changes in the economy require it, I will of course reserve the right to announce actions at the spring statement, but I will not make significant changes twice a year just for the sake of it. This change will allow for greater parliamentary scrutiny of Budget measures ahead of their implementation.”<sup>9</sup>

The Government published draft legislation for the 2017 Finance Bill on 5 December; this was collated, with [tax information & impact notes](#) on each measure, in [Overview of Legislation in Draft](#), December 2016.

Commons Briefing Papers were published on the context for the statement ([CBP 7790](#), 18 November 2016) and on the key announcements ([CBP 7797](#), 23 November 2016).

### Spring Budget 2017

On 8 March 2017 Mr Hammond presented the Conservative Government’s third Budget – the last Budget to be presented in the Spring. The Budget report - [HC 1025](#) - and associated documents are [collated on Gov.uk](#), including:

- the Treasury’s [Policy Costings](#) document;
- the Treasury’s [Impact on Households](#) document, and,
- the series of [Tax Information and Impact notes](#) published by HMRC, dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document published by Treasury & HMRC.

Commons Briefing Papers were published on the context for the Budget ([CBP 7913](#), 3 March 2017), and a summary of the measures announced ([CBP 7919](#), 17 March 2017). In the latter case this has been updated following the Chancellor’s statement on 15 March that the Government would **not** proceed with an increase in the rates of Class 4 NICs that had been announced in the Budget ([HC Deb 15 March 2017 cc420-1](#); HM Treasury, [Letter from the Chancellor to the Chair of the Treasury Select Committee](#), 15 March 2017).

In February 2017 the Institute for Fiscal Studies published [its 2017 Green Budget](#). In turn, the day after the 2017 Budget the IFS published [its post-Budget briefing](#).

The *Finance Bill 2017* was published on 20 March 2017. The Bill and details of its scrutiny are on the [Parliament site](#), while explanatory notes for the Bill as initially published [are on Gov.uk](#). HMRC also published supporting documents [on the Bill on its site](#).

Following the Prime Minister’s announcement, [on 18 April](#), of the Government’s intention to call a General Election on 8 June, the House completed all of the remaining stages of the Bill in the Commons on 25

<sup>9</sup> [HC Deb 23 November 2016 c910](#) see also, *Autumn Statement*, Cm 9362, November 2016 [para 4.1-3](#)

April and the *Finance Act 2017* received Royal Assent on 27 April. With cross-party support the Government removed a series of clauses from the Bill, with the intention of legislating for these at the start of the new Parliament – including certain controversial provisions to introduce a system of mandatory digital tax returns – the ‘Making Tax Digital’ programme.<sup>10</sup>

On 13 July the Government confirmed, in a written statement, that a Finance Bill would be introduced to this effect “as soon as possible after the summer recess.”<sup>11</sup> HMRC [published](#) updated draft provisions for those clauses which were amended, as well as [a list of all provisions](#) that would continue to apply from the start of the 2017 to 2018 tax year or other point before the introduction of this second Finance Bill. The [Finance Bill 2017-19](#) was published on 6 September, and received Royal Assent on 16 November. The Bill and details of its scrutiny are on the [Parliament site](#), while explanatory notes for the Bill as initially published are on [Gov.uk](#).<sup>12</sup>

On 12 September the Chancellor announced that he would present the Government’s first Autumn Budget on 22 November, and introduce a Finance Bill after this.<sup>13</sup> The Government published [draft clauses for this Bill on 13 September](#), in line with previous practice in recent years for publishing much of the Bill in draft for consultation.<sup>14</sup>

### Autumn Budget 2017

On 22 November 2017 Philip Hammond presented the Conservative Government’s fourth Budget – the first to be presented in the Autumn. The Budget report - [HC 587](#) - and associated documents are [collated on Gov.uk](#). As with earlier years, three key sources are:

- the Treasury’s [Policy Costings](#) document;
- the Treasury’s [Impact on Households](#) document, and,
- the series of [Tax Information and Impact notes](#) published by HMRC, dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document published by Treasury & HMRC.

Commons Briefing Papers are available on the context for the Autumn Budget ([CBP 8144](#), 17 November 2017), and a summary of the measures announced ([CBP 8153](#), 22 November 2017), and the day after the Budget the IFS published [its post-Budget briefing](#).

The *Finance (No.2) Bill 2017-19* was published on 1 December, and the *Finance Act 2018* received Royal Assent on 15 March 2018. The Bill and details of its scrutiny are on the [Parliament site](#). Explanatory notes for the Bill, and on government amendments made to the Bill during its scrutiny, are [collated on Gov.uk](#). Further material, including Library briefing papers on selected measures in the Bill, is on the Library’s site:

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<sup>10</sup> See comments made by Treasury Minister Jane Ellison on this occasion: [HC Deb 25 April 2017 c1013](#)

<sup>11</sup> [Finance Bill: Written Statement](#), HCWS47, 13 July 2017

<sup>12</sup> see, [Finance Bill 2017-19](#), Commons Debate Pack 2017-114, 13 November 2017

<sup>13</sup> [HM Treasury press notice, 12 September 2017](#)

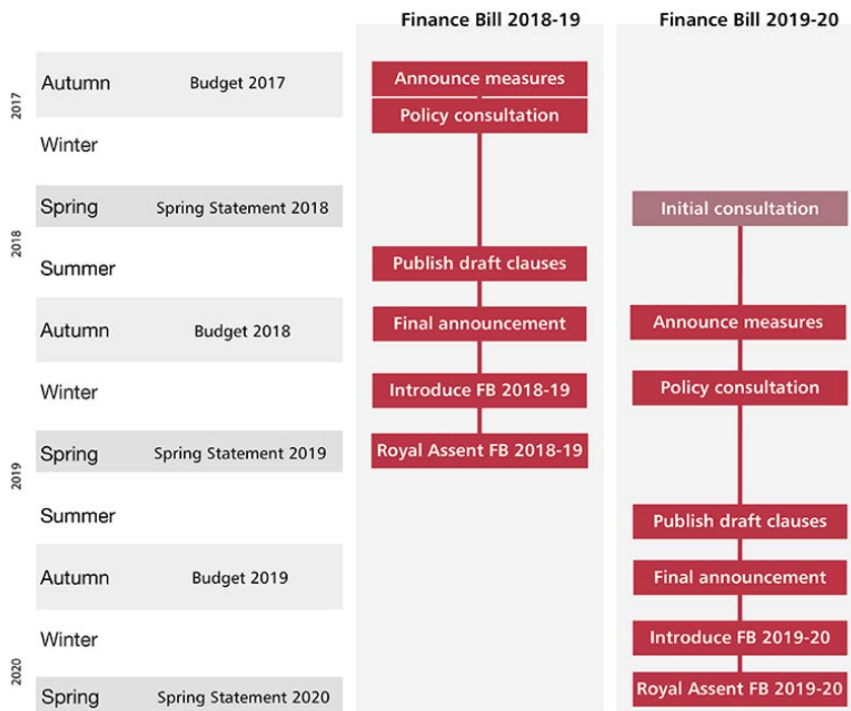
<sup>14</sup> [Draft legislation for Finance \(No.2\) Bill](#), HCWS113, 6 September 2017

[Autumn Budget & Finance \(No.2\) Bill 2017, Commons Debate Pack 2017-0244](#), 8 February 2018.

The introduction of the Autumn Budget has had implications for the annual timetable for policy announcements, consultations, and the passage of legislation. In December 2017 the Government published details of this new timetable:<sup>15</sup>

Under the new cycle of a single fiscal event each year, most tax policies will continue to be developed through an established cycle, whereby a policy announcement at the Budget is followed by a policy consultation, the publishing of draft legislation, and proposals are finally legislated in the next Finance Bill.

However, to reflect the move of the Budget from spring to autumn, the timing of this cycle will change. Policies will be announced at the Budget in the autumn, and consulted on in winter and over the spring. Draft legislation will then be published in July for technical consultation ahead of the Finance Bill being introduced in the autumn.



### Spring Statement 2018

On 13 March the OBR published its [Economic & Fiscal Outlook](#) (Cm 9572), and the Chancellor set out the Government’s response in a [statement to the House](#). The statement did not make any tax or spending decisions, although a number of consultations were announced at this time ([Written Statement HCWS541, 13 March 2018](#)), and the Treasury launched a [‘tax tracker’ spreadsheet](#), which lists ongoing and closed tax consultations.

<sup>15</sup> HM Treasury, [The new Budget timetable and the tax policy making process](#), 6 December 2017

Subsequently on 6 July – on ‘L day’ as it is now known – the Government published draft provisions to be included in the next Finance Bill ([Written Statement HCWS834](#), 6 July 2018). [Draft legislation](#) and the accompanying [tax information & impact notes](#) were published on Gov.uk at this time.

## Budget 2018

On 29 October 2018 Philip Hammond presented the Conservative Government’s fifth Budget.<sup>16</sup> The Budget report - [HC 1629](#) - and associated documents are [collated on Gov.uk](#). These documents include,

- the Treasury’s [Policy Costings](#) document;
- the Treasury’s [Impact on Households](#) document, and,
- the series of [Tax Information and Impact notes](#) published by HMRC, dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document published by Treasury & HMRC.

Commons Briefing Papers are available on the context for the Autumn Budget ([CBP 8422](#), 23 October 2018), and a summary of the measures announced ([CBP 8428](#), 29 October 2018). The IFS published its [post-Budget briefing](#) on 30 October.

The [Finance \(No.3\) Bill 2018-19](#) was published on 7 November 2018,<sup>17</sup> and the [Finance Act 2019](#) received Royal Assent on 12 February 2019. The Bill and details of its scrutiny are on the [Parliament site](#). Explanatory notes on the Bill and the government amendments made to it are [on Gov.uk](#). Further material, including Library briefing papers on selected measures in the Bill, are presented in, [2018 Budget & Finance \(No.3\) Bill 2017-19, Commons Debate Pack 2018-241](#), 27 February 2019.

## Spring Statement 2019

On 13 March 2019 the OBR published its [Economic & Fiscal Outlook](#) (CP 50) and the Chancellor set out the Government’s response in a [statement to the House](#). As expected, Mr Hammond’s statement did not make any significant tax decisions, although a number of consultations were announced at this time ([Written Statement HCWS1407, 13 March 2019](#)). A Commons Briefing paper provides a summary of the Spring Statement ([CBP 8524, 13 March 2019](#)). The IFS also published its analysis of the Statement [at this time](#).

Subsequently on 11 July 2019 the Government published draft provisions to be included in the forthcoming Finance Bill ([Written Statement HCWS1713](#), 11 July 2018).<sup>18</sup>

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<sup>16</sup> [HC Deb 29 October 2018 cc653-669](#). The Chancellor had announced the date of the Budget on 26 September (HM Treasury press notice, [Budget 2018 date confirmed](#), 26 September 2018).

<sup>17</sup> [Finance \(No.3\) Bill: Written Statement, HCWS1002](#), 15 October 2018

<sup>18</sup> This draft legislation is on [Gov.uk](#). see also, HM Treasury press notice, [Finance Bill 2019-20: government publishes draft legislation](#), 11 July 2019

## Budget 2020

On 14 October 2019 the then Chancellor, Sajid Javid, announced that the Budget would be presented on 6 November,<sup>19</sup> but reversed this decision on 25 October in anticipation of a General Election.<sup>20</sup> Following passage of the [necessary legislation](#), which received Royal Assent on 31 October, the General Election was held on 12 December. Following the Conservative Party's election victory, on 7 January Mr Javid stated that the next Budget would be presented on 11 March 2020.<sup>21</sup> The date was confirmed by the current Chancellor, Rishi Sunak, in a letter to the Office for Budget Responsibility on 27 February.<sup>22</sup> Alongside the announcement of Budget day, the Treasury updated its guidance on the procedure for submitting a Budget representation – that is, a written representation from an interest group, individual or representative body to the Treasury with the aim of commenting on government policy and/or suggesting new policy for inclusion in the upcoming Budget.<sup>23</sup>

On 25 February the Financial Secretary, Jesse Norman, gave a written statement, announcing that the Finance Bill would be published on 19 March, a few days after the Budget; as part of this the Minister confirmed that the Government “remains committed to legislating those measures published in July 2019, subject to confirmation at Budget 2020.”<sup>24</sup>

On 11 March 2020 Rishi Sunak presented the Conservative Government's sixth Budget.<sup>25</sup> The Budget report - [HC 121](#) - and associated documents are [collated on Gov.uk](#), including:

- the Treasury's [Policy Costings](#) document;
- the Treasury's [Impact on Households](#) document, and,
- HMRC's series of [Tax Information and Impact notes](#), dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document.

In addition the Government announced a series of measures to support those affected by COVID-19: [Support for those affected by Covid-19](#), 11 March 2020.

Commons Briefing Papers are available on the context for the 2020 Budget ([CBP 8842](#), 5 March 2020), and a summary of the measures announced ([CBP 8849](#), 11 March 2020). The Institute for Fiscal Studies published its [post-Budget briefing](#) on 12 March; this included some analysis of the [permanent tax changes](#) announced in the Budget. The

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<sup>19</sup> HM Treasury press notice, [Budget 2019: Announcement regarding the date of the Budget](#), 14 October 2019

<sup>20</sup> HM Treasury, [Chancellor Letter to the Treasury Select Committee on the Budget](#), 25 October 2019. See also, Treasury Committee, [Letter from Chair to Chancellor of the Exchequer, relating to the cancelled Budget](#), 29 October 2019

<sup>21</sup> HMT press notice, [Chancellor launches Budget process to usher in 'decade of renewal'](#), 7 January 2020

<sup>22</sup> HM Treasury, [Letter from the Chancellor to the Chair of the OBR](#), 27 February 2020

<sup>23</sup> HM Treasury, [Budget representations: guidance](#), 7 January 2020. Representations were invited up to 7 February 2020.

<sup>24</sup> [Finance Bill 2020: Written Statement - HCWS122](#), 25 February 2020

<sup>25</sup> [HC Deb 11 March 2020 cc278-293](#)



Treasury Committee held three evidence sessions on the Budget over 17-20 March; details are [on its site](#).

At the time of the 2020 Budget the Government published eleven tax policy consultations and calls for evidence, and on 28 April it announced that, in the light of the significant disruption due to Covid-19, it would extend the deadlines for responses for a number of these, and delay the publication of a number of other tax policy documents ([HCWS211, 28 April 2020](#)).

The [Finance Bill 2019-21](#) was published on 17 March 2020, and the [Finance Act 2020](#) received Royal Assent on 22 July 2020. The Bill and details of its scrutiny are on the [Parliament site](#). Explanatory notes on the Bill and the government amendments made to it during its consideration by the House are [on Gov.uk](#). Further material, including Library briefing papers on selected measures in the Bill, are presented in, [2020 Budget & Finance Bill 2019-21, Commons Debate Pack 2020-70](#), 23 July 2020.

## Budget 2021

On 8 July 2020 the Chancellor gave a statement to the House on the state of the economy in the context of Covid-19, setting out a series of measures to boost job creation.<sup>26</sup> Although the Chancellor's statement was not a Budget, Mr Sunak announced two major tax changes: a temporary increase to the Nil Rate Band of Residential SDLT (Stamp Duty) from £125,000 to £500,000, and a temporary 5% VAT rate on most tourism and hospitality-related activities.<sup>27</sup>

On 24 September 2020 the Chancellor gave a second statement on the economy, which included a further series of measures to boost job creation.<sup>28</sup> Mr Sunak did not announce any major tax reforms, although he confirmed an extension to the temporary 5% VAT rate. The Chancellor gave a third statement on the state of the economy on 22 October 2020, although this did not contain any tax changes.<sup>29</sup>

Prior to this, the Chancellor had announced that the OBR would prepare an economic and fiscal forecast to be published in mid to late November.<sup>30</sup> On 21 October the Chancellor confirmed that this would coincide with a one-year Spending Review.<sup>31</sup> In turn the Chancellor

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<sup>26</sup> [HC Deb 8 July 2020 cc973-8](#)

<sup>27</sup> For more details see, HM Treasury, [Plan for Jobs, CP261](#), July 2020. Statutory provision for these tax changes was made by the [Statutory Duty Land Tax \(Temporary Relief\) Act 2020](#); and, the [Value Added Tax \(Reduced Rate\) \(Hospitality and Tourism\) \(Coronavirus\) Order](#) SI 2020/728.

<sup>28</sup> [HC Deb 24 September 2020 cc1153-5](#); HM Treasury, [Winter Economic Plan](#), CP297, September 2020

<sup>29</sup> HM Treasury press notice, [Plan for Jobs: Chancellor increases financial support for businesses and workers](#), 22 October 2020

<sup>30</sup> [Written Statement HCWS447](#), 11 September 2020

<sup>31</sup> HM Treasury press notice, [Spending Review to conclude late November](#), 21 October 2020; Treasury Committee, [Letter from the Chief Secretary to the Treasury, relating to the spending review](#), 21 October 2020.

presented the [Spending Review](#) on 25 November,<sup>32</sup> and announced on 17 December that the forthcoming Budget would be presented on 3 March 2021.<sup>33</sup>

In turn Rishi Sunak presented the Conservative Government's seventh Budget on 3 March.<sup>34</sup> The Budget report - [HC 1226](#) - and associated documents are [collated on Gov.uk](#), including:

- the Treasury's [Policy Costings](#) document;
- the Treasury's [Impact on Households](#) document, and,
- HMRC's series of [Tax Information and Impact notes](#), dealing with each of the tax measures announced, collated in the [Overview of Tax Legislation & Rates](#) document.

Commons Briefing Papers are available on the context for the 2021 Budget ([CBP 9136](#), 25 February 2021), and a summary of the measures announced ([CBP 9154](#), 3 March 2021).

The Institute for Fiscal Studies published its [post-Budget briefing](#) on 4 March; this included some analysis of the [impact of the Budget on household finances](#), and the [major changes announced to business tax](#). The Treasury Committee are to hold three evidence sessions on the Budget over 8-11 March; details are [on its site](#).

It is anticipated that the Government will publish a number of tax consultations and calls for evidence on 23 March.<sup>35</sup> As noted, the current status of ongoing and closed tax consultations is provided by the [Treasury's public tax tracker](#).

On 21 July 2020 the Government had published draft provisions to be included in the next Finance Bill ([Written Statement HCWS400](#)).<sup>36</sup> [This draft legislation](#) with [accompanying tax information & impact notes](#) is on Gov.uk. Further draft provisions for the forthcoming Finance Bill, now anticipated after the 2021 Budget, were published on 12 November 2020, following the outcome of a number of consultations launched in the Spring Budget 2020 ([Written Statement HCWS572](#)). This draft legislation and accompanying impact notes is also [on Gov.uk](#).

The [Finance \(No.2\) Bill 2019-21](#) and the explanatory notes to the Bill ([Bill 270 EN 2019-21](#)), were published on 11 March.<sup>37</sup> Full details of the Bill's scrutiny are collated [on its page on the Parliament site](#). To date a date for the Bill's second reading has not been set.

<sup>32</sup> HM Treasury, [Spending Review 2020](#), CP330, November 2020; see also, OBR, [Economic & Fiscal Outlook, CP 318](#), November 2020

<sup>33</sup> [Written Statement HCWS679](#), 17 December 2020; HM Treasury press notice, [Budget 2021](#), 17 December 2020

<sup>34</sup> [HC Deb 3 March 2021 cc251-262](#). HM Treasury press notice, [Budget 2021 sets path for recovery](#), 3 March 2021

<sup>35</sup> HM Treasury press notice, [Government to publish range of tax consultations and calls for evidence on 23 March](#), 18 February 2021

<sup>36</sup> The Government had confirmed the timing of L-day a few days prior to this: [HCWS356, 13 July 2020](#).

<sup>37</sup> The Bill's publication date had been announced the month before: [Written Statement HCWS799](#), 25 February 2021.

## 3. Parliamentary scrutiny of tax & spending

### Taxation

Institute for Fiscal Studies (IFS) & Tax Law Review Committee, [Tax policy making in the UK](#), June 2010

Paul Johnson, [Better Budgets: making tax policy work](#), IFS, February 2013 & [Tax without design: recent developments in UK tax policy](#), IFS, May 2014

Chartered Institute of Taxation, IFS & Institute for Government, [Better Budgets: making policy better](#), January 2017

Colin Lee & Phil Larkin "Financial Control and Scrutiny", in, Horne & Drewy eds., [Parliament and the Law, 2<sup>nd</sup> edition](#), 2018

Gemma Tetlow and others, [Overcoming the barriers to tax reform](#), Institute for Government, April 2020

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[Home of Commons Budget debates and Finance Bills since 1968](#), Commons Briefing paper CBP2271, 5 June 2020

[The Budget & the annual Finance Bill](#), Commons Briefing Paper CBP813, 4 March 2021

### Expenditure

Liaison Committee, [Second report: Parliament and government finance: recreating financial scrutiny](#), 21 April 2008 HC 426 2007-08; "Chapter 2: A short history of financial control and scrutiny".

House of Lords Constitution Committee, [Tenth report: Money Bills and Commons Financial Privileges](#), 11 February 2011 HL97 2010-12

Scrutiny Unit, [Better financial scrutiny: a guide for Select Committees](#), January 2015 & [Financial scrutiny uncovered](#), 3rd ed, November 2017

Procedure Committee, [Should there be a Commons Budget Committee?](#), HC1482, 9 July 2019. [This inquiry](#) continued the Committee's earlier work on scrutiny of Government spending plans [carried out in the 2015 Parliament](#).

HM Treasury, [Main Supply Estimates 2020/21](#), May 2020 – see in particular, [Section 3: Parliamentary procedure](#)

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[Main Estimates: Government spending plans for 2020/21](#), Commons Briefing paper CBP8926, 28 May 2020

[Public Spending: a brief introduction](#), Commons Briefing paper CBP8046, 16 October 2020

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