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**B I L L**

TO

Provide for an annual Taxation Freedom Day to reflect the proportion of tax paid by individuals from their income; and for connected purposes.

**B**E IT ENACTED by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1 Taxation Freedom Day**

- (1) The Chancellor of the Exchequer must by order made by statutory instrument specify a day each calendar year which shall be observed as Taxation Freedom Day.
- (2) The purpose of Taxation Freedom Day shall be to mark the day in any given calendar year on which the United Kingdom’s net national income (calculated from the beginning of the calendar year) reaches the level of the United Kingdom’s estimated level of national taxation for that calendar year. 5
- (3) In this Act—
  - “total national taxation” includes all forms of direct, indirect and local taxation and shall be calculated by the Office for National Statistics; 10
  - “net national income” shall be calculated by the Office for National Statistics.
- (4) The Chancellor of the Exchequer must determine the day in the calendar year when Taxation Freedom Day will fall using the proportion of the United Kingdom’s estimated level of national taxation for that calendar year to the United Kingdom’s estimated net national income for that calendar year, with the purpose as set out in subsection (2). 15
- (5) An order made under subsection (1) may not be made unless a draft has been laid before and approved by resolution of each House of Parliament. 20

**2 Responsibilities of the Chancellor of the Exchequer**

The Chancellor of the Exchequer must—

- (a) before 30 November each calendar year, lay before Parliament the estimated date of Taxation Freedom Day in the following calendar year;
- (b) before 31 May each calendar year, lay before Parliament a report setting out whether the estimated date of Taxation Freedom Day in that calendar year was correct.

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### **3 Short title, commencement and extent**

- (1) This Act may be cited as the Taxation Freedom Day Act 2011.
- (2) This Act comes into force at the end of the period of one month beginning with the day on which it is passed.
- (3) This Act extends to the whole of the United Kingdom.

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# Taxation Freedom Day Bill

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*Presented by Mr Philip Hollobone.*

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*Ordered, by The House of Commons,  
to be Printed, 5 July 2010.*

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