

Public Bill Committees - Scrutiny Unit

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FOR IMMEDIATE RELEASE

Call for written evidence: Finance Bill 2019-21

Do you have relevant expertise and experience or a special interest in the Finance Bill 2019-21, which is currently passing through Parliament?

If so, you can submit your views in writing to the House of Commons Public Bill Committee which is going to consider this Bill.

The Public Bill Committee is now able to receive written evidence. **The sooner you send in your submission, the more time the Committee will have to take it into consideration.**

The Public Bill Committee will scrutinise the Bill line by line. The first sitting of the Public Bill Committee will be on a date to be confirmed and the Committee is scheduled to report by Thursday 25 June 2020. **However, please note that when the Committee concludes its consideration of the Bill it is no longer able to receive written evidence and it can conclude earlier than the expected deadline of 5.00pm on Thursday 25 June 2020. You are strongly advised to submit your written evidence as soon as possible.**

Introduction

Each year the Chancellor of the Exchequer presents the Budget, which contains all the tax measures for the year ahead. Traditionally the Budget has been in March, prior to the start of the tax year on 6 April. The statutory provisions to give effect to these tax measures are set out in a single Bill: the annual Finance Bill.

It has been the practice in recent years for Chancellors to make tax announcements twice a year, using the Pre-Budget Report or Autumn Statement as a second fiscal event. In his Autumn Statement on 23 November 2016 the then Chancellor Philip Hammond announced that from autumn 2017 the Government would present a single autumn Budget, to allow for greater Parliamentary scrutiny of Budget measures ahead of their implementation. Initially the Government had planned that the 2019 Budget would be presented on 6 November 2019, but this was deferred, due to the timing of the General Election held the following month, to 11 March 2020.¹

Budget 2020

On 11 March the Chancellor Rishi Sunak presented the Johnson Government's first Budget.²

The Budget report – [HC 121](#) – and associated documents are [collated on Gov.uk](#). Three key sources are:

¹ HMT, [Chancellor Letter to the Treasury Select Committee on the Budget](#), 25 October 2019; HMT press notice, [Chancellor launches Budget process to usher in 'decade of renewal'](#), 7 January 2020

² [HC Deb 11 March 2020 cc278-293](#)

- 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](#)

Finance Bill 2019-21

The [Finance Bill 2019-21](#) was presented [on 17 March 2020](#). The Treasury has also published the [explanatory notes to the Bill](#), and collates other relevant material [on this page](#). Initially the Bill’s Second Reading had been set for Wednesday [22 April](#), but on 21 April the Leader of the House [announced](#) that this would be delayed to Monday 27 April. Following Second Reading, it is general practice for selected clauses from the Bill to be debated by the Committee of the Whole House over two days at the start of the Bill’s Committee stage. However, the Government laid a [programme motion](#) which the House approved at the conclusion of the Bill’s [Second Reading](#), which dispenses with this, so that the whole Bill is to be considered by Public Bill Committee, concluding its proceedings by 25 June.

As is common practice, the Government had published draft provisions to be included in the Finance Bill last summer. Some of these followed earlier consultation exercises, others provided for certain technical changes, while a third group were to have immediate or retrospective effect.³ Following confirmation of the date of the Budget, the Financial Secretary, Jesse Norman, gave a written statement on 25 February. He announced that the Finance Bill would be published a few days after the Budget, and added that the Government remained “committed to legislating those measures published in July 2019, subject to confirmation at Budget 2020.”⁴

Follow the progress of the Fire Safety Bill

The *Finance Bill 2019–21* was introduced to the House of Commons on 17 March 2020. [Second reading](#) was held on 27 April 2020.

- [Bills before Parliament: Finance Bill 2019–21](#)
- [Read Explanatory Notes: Finance Bill 2019–21](#)
- [House of Commons Library Briefing Paper](#)

This Bill is now being considered by a [Public Bill Committee](#) which will scrutinise the Bill line by line. Due to the COVID-19 outbreak, the work of Public Bill Committees has been temporarily suspended. The first sitting of the Public Bill Committee will be on a date to be

³ [Written Statement HCWS1713](#), 11 July 2019; HM Treasury press notice, [Finance Bill 2019-20: government publishes draft legislation](#), 11 July 2019. This draft legislation is on [Gov.uk](#).

⁴ [Finance Bill 2020: Written Statement – HCWS122](#), 25 February 2020

confirmed and the Committee is scheduled to report by Thursday 25 June 2020. The Bill Committee is now able to receive written evidence.

Guidance on submitting written evidence

Deadline for written evidence submissions

The Public Bill Committee is now able to receive written evidence. **The sooner you send in your submission, the more time the Committee will have to take it into consideration and possibly reflect it in an amendment. The order in which amendments are taken in Committee will be available in due course under [Selection of Amendments on the Bill documents pages](#). Once the Committee has dealt with an amendment it will not revisit it.**

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What should written evidence cover?

Your submission should address matters contained within the Bill and concentrate on issues where you have a special interest or expertise, and factual information of which you would like the Committee to be aware.

Your submission could most usefully:

- suggest amendments to the Bill, with supporting explanation; and
- (when [amendments](#) are published) support or oppose amendments tabled to the Bill by Members of Parliament, with supporting explanation

It is helpful if the submission includes a brief introduction about you or your organisation. The submission should not have been previously published or circulated elsewhere.

If you have any concerns about your submission, please contact the Scrutiny Unit (details below).

How should written evidence be submitted?

Your submission should be emailed to scrutiny@parliament.uk. Please note that submissions sent to the Government department in charge of the Bill will not be treated as evidence to the Public Bill Committee.

Submissions should be in the form of a Word document. A summary should be provided. Paragraphs should be numbered, but there should be no page numbering. Essential statistics or further details can be added as annexes, which should also be numbered.

As a guideline, submissions should not exceed 3,000 words.

Please include in the covering email the name, address, telephone number and email address of the person responsible for the submission. The submission should be dated.

What will happen to my evidence?

The written evidence will be circulated to all Committee Members to inform their consideration of the Bill.

Most submissions will also be published on the internet as soon as possible after the Committee has started sitting.

Those making a submission to a Committee inquiry should note the following:

- Committees publish most of the written evidence they receive on the internet (where it will be accessible to search engines).
- If you do not wish your submission to be published, you must clearly say so and explain your reasons for not wishing its disclosure. The Committee will take this into account in deciding whether to publish. If you wish to include private or confidential information in your submission to the Committee, please contact the Clerk of the committee to discuss this. The Scrutiny Unit (details below) will be able to provide you with contact details for the clerk.
- A Committee is not obliged to accept your submission as evidence, nor to publish any or all of the submission even if it has been accepted as evidence. This may occur where a submission is very long or contains material to which it is inappropriate to give parliamentary privilege (see [Guide for Witnesses](#) for further information on parliamentary privilege).
- Material already published elsewhere should not form the basis of a submission, but may be referred to within a submission, in which case it should be clearly referenced, preferably with a hyperlink.
- You should be careful not to comment on matters currently before a court of law, or matters in respect of which court proceedings are imminent. If you anticipate such issues arising, you should discuss with the Clerk of the Committee how this might affect your submission.
- Once submitted, no public use should be made of any submission prepared specifically for the Committee unless you have first obtained permission from the Clerk of the Committee. If you are given permission by the Committee to publish your evidence separately, you should be aware that you will be legally responsible for its content.
- Evidence which is accepted by the Committee may be published online at any stage; when it is so published it becomes subject to parliamentary copyright and is protected by parliamentary privilege.
- Once you have received acknowledgement that the evidence has been published you may publicise or publish your evidence yourself. In doing so you must indicate that it was prepared for the Committee, and you should be aware that your

publication or re-publication of your evidence may not be protected by parliamentary privilege.

- Public Bill Committees do not investigate individual cases of complaint or allegations of maladministration.

Data protection

- The personal information you supply will be processed in accordance with the provisions of the Data Protection Act 2018 for the purposes of attributing the evidence you submit and contacting you as necessary in connection with its processing.
- The Clerk of the House of Commons is the data controller for the purposes of the Act.
- If you have any queries or concerns about the collection and use of this information please advise the committee team providing your full contact details.
- For more information please see [House of Commons Data Protection Information](#)

Scrutiny Unit contact details

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