

## **Notes on Health and Social Care Levy ways and means resolution 8<sup>th</sup> September 2021**

The resolution would authorise the imposition of a tax on the earnings or profits of persons who pay national insurance contributions, or who would pay national insurance contributions but for the fact they are over state pension age. The proceeds of the tax are to be used only for the purposes of meeting the costs of health and social care. It would also authorise a temporary increase in the rates of national insurance contributions, with the proceeds being applied towards the cost of the National Health Service in England, Wales, Scotland and Northern Ireland.

### **Territorial extent and application in the United Kingdom**

In the view of HM Government, the resolution would authorise provision that extends and applies to the whole of the United Kingdom.