

# Political update: March 2023

## Briefings



24 February 2023

CIOT, ATT and LITRG work with politicians from all parties in pursuit of better informed tax policymaking.

We were pleased to welcome the House of Lords report on R&D tax credits. The chair of the sub-committee which produced the report was Lord Leigh of Hurley, a Chartered Tax Adviser. This is not the first report from a parliamentary select committee chaired by a CTA (Karen Bradley MP has been chairing the Commons Procedure Committee since 2019) but we think it is the first in the Lords, and the first on a tax topic!

LITRG provided a briefing to Lords and MPs on the tax and benefit consequences of the Bereavement Benefits (Remedial) Order 2022, which provides for cohabitants of a deceased partner to claim bereavement benefits, where there are children to support following the death. We supported the extension (which has passed) but sought clarification of how potentially large backdated payments will be treated for tax and benefits purposes. Our briefing was quoted in the Lords and Commons, and the minister, Mims Davies, thanked us for our work in support of the change. In

December, LITRG's concerns had been cited in a Joint Committee on Human Rights report on the order.

We provided a short technical submission to the Scottish Parliament's Finance and Public Administration Committee setting out some of our concerns with the processes being used by the Scottish government to reform land and buildings transaction tax. It was good to hear some of these concerns raised during the debate.

We've been totting up our political engagement in 2022. Across the year we engaged with 64 politicians from six parties (plus crossbenchers/non-affiliated peers), and we were cited or otherwise mentioned 87 times in parliamentary debates and reports.