

Covid-19: Update on tax policy documents

- three month extension to many consultation deadlines to give stakeholders time to submit their views
- extension will ensure those facing Covid-19 disruption will have a chance to have their say on possible tax changes
- despite the extension of publication deadlines, due to Covid-19, the government remains committed to all planned reforms

HMT and HMRC are today setting out new timelines for tax policy consultations and other work in the light of the current Covid-19 crisis.

The government is extending deadlines to ten consultations and calls for evidence currently underway by three months – including the Plastic Packaging Tax, a call for evidence on Vehicle Excise Duty and a consultation on the HMRC Charter – and also a short delay to the publication of other documents announced at Budget 2020.

The extension will give all stakeholders, who are facing disruption due to COVID-19, more time to submit their views and allow them to fully engage with these documents and contribute to the tax policy making process.

The government is grateful for responses already received, and would welcome further early responses from stakeholders where possible, to support its continuing consideration of these issues.

Consultations on duty-free and tax-free goods carried by passengers and on the VAT treatment of overseas goods will continue to the existing timetable. This is to provide businesses with clarity as early as possible on the policies that will apply from the end of the transition period, and enough time to prepare.

The government is confirming too that it is going ahead with its fundamental review of Business Rates, and a call for evidence will be published in the coming months.

Financial Secretary to the Treasury Jesse Norman said:

Consulting on tax policy is crucial to good tax law. And a good consultation makes sure everyone with an interest in the subject has an opportunity to have their say.

That is why we are extending these deadlines. The government is very grateful to the stakeholders who have already responded to these documents. But it is also acutely aware that there may be others who want to contribute but cannot do so because of the current situation with Covid-19. This extension should help them to do so.

Alongside the consultation extensions, the publication of some documents announced at Budget 2020, including work on tax conditionality and a consultation on stronger penalties for tobacco tax evasion, will be pushed back until the Autumn.

And the government will set out in due course when it will publish other tax policy documents, including the consultation on aviation taxation and a call for evidence on disguised remuneration schemes.

The government's position on publication of tax policy documents will be kept updated through the public [consultations tracker](#).

Chair of the Tax Professionals Forum and EY Head of Tax Policy Chris Sanger said:

Acting now to extend the deadlines for consultation is a welcome decision, as these consultations cover important issues that taxpayers need time to consider. Given the current environment, attention will naturally and rightly be focused elsewhere.

An extra three months should allow sufficient time for engagement, whilst still enabling the government to deliver important tax policy changes within the current fiscal timetable.

Full List of Extensions

The deadlines for responses to the following tax policy documents will be extended for three months, to allow stakeholders to engage fully with these documents and to contribute to the tax policy making process. However, the government encourages early responses from stakeholders where possible, to support its continuing consideration of these issues:

Further information

In the light of Covid-19, the Government has considered the publication of remaining expected tax policy documents on a case by case basis. For further information on all individual tax policy documents, please see the Financial Secretary to HM Treasury's [Written Ministerial Statement](#).