

## My Interventions on the Northern Ireland address – VAT

John Redwood (Wokingham) (Con):

When I last asked him in the House, the Secretary of State assured us that this House can now legislate for VAT in Northern Ireland, which was a very welcome assurance. Can the Minister explain how far the EU can go in legislating for Northern Ireland if we in the Unionist community are not very happy with that?

Mr Baker:

I refer my right hon. Friend to the table on page 4 of the Command Paper, which answers his question somewhat more broadly. That table compares Northern Ireland to Ireland as an illustrative member state and Norway as a European economic area state, and goes through the ways in which the status of Northern Ireland, EU membership and EEA membership differ. Anyone looking at that table can see that Northern Ireland is in a completely different place.

When it comes to the specific issue of the extent to which Northern Ireland can be legislated for by the EU, I refer my right hon. Friend to the democratic consent mechanism for the overall arrangement—the first vote on which will take place later in the year—and also to the Stormont brake, to which we could return but which we have covered in previous debates. I have known my right hon. Friend very well for a number of years; I have followed his thoughts on this issue since some years before I was a Member, and I am reluctant to give him a very specific answer on the issue of VAT. I know he will have followed the details, and the last thing I want to do is give him an incorrect answer.