



House of Commons
Treasury Committee

Tax Simplification

Sixteenth Report of Session 2022–23

*Report, together with formal minutes relating
to the report*

*Ordered by the House of Commons
to be printed 13 June 2023*

The Treasury Committee

The Treasury Committee is appointed by the House of Commons to examine the expenditure, administration, and policy of HM Treasury, HM Revenue and Customs and associated public bodies.

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Powers

The committee is one of the departmental select committees, the powers of which are set out in House of Commons Standing Orders, principally in SO No. 152. These are available on the internet via www.parliament.uk.

Publication

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Committee staff

The current staff of the Committee are Morenike Alamu (Committee Operations Officer), Bayley Hockham (on secondment from the Bank of England), Timothy Holmes (on secondment from HM Revenue & Customs), Dan Lee (Senior Economist), Adam McGee (Senior Media and Communications Officer), Adam Mellows-Facer (Clerk), Aruni Muthumala (Senior Economist), Dixsha Patel (on secondment from the Financial Conduct Authority), Dominic Stockbridge (Second Clerk), Adam Wales (Chief Policy Adviser), Maciej Wenerski (Committee Operations Manager), Richard Whisker (on secondment from the Bank of England), and Marcus Wilton (Senior Economist).

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Summary

The Chancellor appears to agree with us that the tax system is overcomplicated and the trend of ever more complication must be reversed. He has, however, chosen to proceed with his predecessor's decision to abolish the Office of Tax Simplification (OTS), the body established in 2010 to give advice to the Chancellor on simplifying the tax system. Disbanding the independent champion for simpler tax risks signalling that simplification is not a priority for the Government. However, the most important factor in securing tax simplification in practice would be the Chancellor taking, and acting on, the personal responsibility for simplification that he has pledged.

The complex tax system is an obstacle to economic dynamism. Its morass of tax reliefs and exemptions create compliance burdens and confusion. Its 'cliff edges', which at worst leave someone worse off by earning more money, create disincentives to work or grow a business.

The Government's performance against its stated intention to simplify the tax system must be subject to public scrutiny. As the parliamentary body tasked with considering the performance of the Treasury and HM Revenue and Customs, we are a core component of that accountability. Should the Government proceed with abolishing the OTS, we recommend they report to the Treasury Committee annually on steps taken to simplify the tax system, covering both new and existing taxes. Such reports should set out performance against tax simplification metrics, compare the complexity of the UK tax system with other countries and set out what the Treasury has done to understand taxpayer needs for tax simplification.

Tax simplification

A complicated tax system

1. As the Chancellor told us, “taxes are far too complex”.¹ For example HM Revenue and Customs (HMRC), the department responsible for administering many taxes, told us that the tax system is littered with 1,180 tax reliefs.² Jonathan Athow, a Director General at HMRC, said “most commentators would say that the tax system has, over time, become more complex”.³

2. Complexity in the tax system can be deeply damaging. The Treasury’s own 2021 review of the Office of Tax Simplification found:

Unnecessary complexity within a tax system increases the costs of complying with tax rules for taxpayers and their representatives, creates a lack of understanding among individuals and businesses regarding their tax obligations, and inhibits taxpayers from understanding the choices open to them. This in turn has the potential to erode trust in the tax system, create a bigger tax gap due to accidental non-compliance and limit the UK’s ability to effectively compete for greater business investment.⁴

3. HMRC explained that complex tax reliefs can create considerable administrative burdens. Questioned on research and development (R&D) tax relief, Jonathan Athow said:

What qualifies as research and development is more open than other reliefs. There is also no third-party data we can go to. We cannot look up your R&D status in the way we can for other reliefs. It is a burden on us. There are also 80,000 claims in the small and medium-sized scheme. That is a lot of claims for us to process.⁵

Philippa Madelin, a Director at HMRC, told us that all such claims for relief were individually assessed for risk of non-compliance with requirements.⁶ The majority were, however, relatively small claims: of the 80,000 claims, 60,000 were for under £50,000.⁷

4. We heard other examples of the consequences of the complexities of the tax system in a recent evidence session held jointly with Members of the Work and Pensions Committee. Helen Miller, Deputy Director and Head of Tax at the Institute for Fiscal Studies, told us that “the design of the VAT system, the various zero rates and exemptions” created “big compliance burdens” for companies subject to VAT.⁸ We also heard that the ‘cliff edge’ of the £85,000 turnover threshold, above which companies are subject to VAT, resulted in “a huge pile-up of companies just under the threshold”.⁹ Small and potentially dynamic firms face disincentives to grow.

1 Oral evidence taken on 29 March 2023, [HC 1217](#), Q182

2 Oral evidence taken on 17 May 2023, [HC 723](#), Q189 [Jane Whittaker]

3 Oral evidence taken on 17 May 2023, [HC 723](#), Q193

4 HM Treasury, [2021 Review of the Office of Tax Simplification: Final Report](#), November 2021, para 2.6

5 Oral evidence taken on 17 May 2023, [HC 723](#), Q289

6 Oral evidence taken on 17 May 2023, [HC 723](#), Q291

7 Oral evidence taken on 17 May 2023, [HC 723](#), Q289

8 Oral evidence taken on 25 April 2023, [HC 1301](#), Q73

9 Oral evidence taken on 25 April 2023, [HC 1301](#), Q73 [Tom Clougherty]

5. In our December 2022 Report on the cost of living payments announced in the 2022 Autumn Statement we warned that ‘cliff edges’ in the tax and benefits system were “distortionary” and encouraged Government to “smooth them wherever possible”.¹⁰ At worst, a ‘cliff edge’ could result in someone becoming worse off by earning more money. Fran Bennett, Associate Fellow, Department of Social Policy and Intervention, University of Oxford, explained that the complex interaction of different policies could result in these distorting effects. She used one example of a woman thinking of going into work as a second earner in her household:

She said that they got several letters from the council. One said, “You will lose free school meals”; one said, “You will lose your help with council tax”; one said, “You will lose your uniform grant”; and another from, presumably, the NHS said, “You will lose Healthy Start vouchers”. She was about to go into work, but she decided not to until her child started school, because she thought that they would be worse off as a family.¹¹

6. We also heard of ‘cliff edge’ distortions higher up the income scale. Tom Clougherty, Head of Tax at the think tank the Centre for Policy Studies, explained the consequences of the interaction of the income tax system and the withdrawal of both the income tax personal allowance and tax-free childcare at income levels above £100,000:

a family with full-time childcare for two children in London would be better off earning less than £100,000 than they would earning nearly £150,000. That is an extraordinary distortion in the tax system and one that could have been easily avoided.¹²

7. Similarly, Deven Ghelani, Director of the think tank Policy in Practice, pointed to the interaction of the high income child benefit charge (HICBC), whereby child benefit is clawed back, and the withdrawal of universal credit, which meant that people could be worse off by earning more at incomes between £50,000 and £60,000.¹³ We also heard that the complexity of the HICBC resulted in administrative burdens and penalties for taxpayers. Kathryn Cearns, Chair of the Office of Tax Simplification, told us that it was her “personal bête noire [...] it is very difficult for taxpayers to get it right. The number of people who have been penalised as a consequence is very high”.¹⁴

8. The tax system is overcomplicated. This overcomplication creates compliance burdens, confusion and disincentives to work or grow a business. It is an obstacle to economic dynamism.

10 Treasury Committee, Eighth Report of Session 2022–23, [Autumn Statement 2022 - Cost of living payments](#), HC 740, para 25

11 Oral evidence taken on 25 April 2023, [HC 1301](#), Q9

12 Oral evidence taken on 25 April 2023, [HC 1301](#), Q5 [Tom Clougherty]

13 Oral evidence taken on 25 April 2023, [HC 1301](#)

14 Oral evidence, taken on 1 March 2023, [HC 723](#), Q139

The Office of Tax Simplification

Creation, review and abolition of the OTS

9. The Office of Tax Simplification (OTS) was established in July 2010.¹⁵ The then Chancellor, George Osborne, said that the OTS would provide “independent, expert advice” and “be a permanent force for a simpler tax system”.¹⁶ The OTS was placed on a statutory footing by the Finance Act 2016. Under section 185 of that Act, the OTS is required to “provide advice to the Chancellor of the Exchequer, on request or as the OTS considers appropriate” on the simplification of the system of taxes for which HMRC is responsible.¹⁷

10. The Treasury undertook a five-yearly statutory review of the effectiveness of the OTS in 2021.¹⁸ The review found the need for the OTS “remains undiminished” and made recommendations to “maximise the impact of the OTS as it continues to mature as an organisation over the next five-year period”.¹⁹ The Ministerial forward to the report said the Government was “committed to supporting the OTS” in its “important role”.²⁰

11. In his September 2022 “mini-Budget”, the then Chancellor, Kwasi Kwarteng, announced the closure of the OTS, arguing:

[...] instead of a single arms-length body which is separate from the Treasury and HMRC, we need to embed tax simplification into the heart of Government.

That is why I have decided to wind down the Office of Tax Simplification, and mandated every one of my tax officials to focus on simplifying our tax code.

12. Jeremy Hunt, who became Chancellor shortly afterwards, chose not to reverse the decision of his predecessor. He told us:

The closure of the OTS does not mean that simplifying tax is no longer a priority, or that the job is done. Rather, following the closure of the OTS officials in the Treasury and HMRC have been given a clear mandate to focus on simplicity in tax policy design. This work will be delivered through an existing strategic function working across the Treasury and HMRC, concentrating on looking at opportunities to simplify existing tax rules, as well as new policy and administrative changes.²¹

The abolition of the OTS would be given statutory effect by Clause 346 of the Finance (No. 2) Bill, which was introduced to the House of Commons on 21 March 2023.²²

15 [HC Deb, 22 July 2010, col 8WS](#)

16 [HM Treasury press release, Office of Tax Simplification](#), 20 July 2010 [accessed 8 May 2023]

17 Finance Act 2016, [section 185](#)

18 This was a requirement under [section 188](#) of the Finance Act 2016.

19 HM Treasury, '[2021 Review of the Office of Tax Simplification: Final Report](#)', November 2021, p7

20 HM Treasury, '[2021 Review of the Office of Tax Simplification: Final Report](#)', November 2021, p6

21 Treasury Committee, '[Correspondence from the Chancellor of the Exchequer, relating to the Office of Tax Simplification, dated 20 March](#)' (29 March 2023)

22 [Finance \(No. 2\) Bill](#)

Views on the abolition of the OTS

13. Bill Dodwell, Tax Director of the OTS, acknowledged that the tax system had not become simpler over the period of the existence of the OTS.²³ Indeed, the tax code had become longer as new taxes had been introduced.²⁴ However, the Association of Accounting Technicians argued that “the number of successful tax simplifications over the past decade would be significantly lower without the OTS’s input”.²⁵

14. We asked OTS about notable achievements during their existence. Kathryn Cearns pointed to administrative recommendations that had been implemented by Government, such as improved digital interfaces to enable digitally enabled taxpayers to engage more smoothly with the tax system.²⁶ Bill Dodwell said the implementation of the cash basis, “a simpler way for freelancers [...] to record their income and expenses” on their tax returns, which had been recommended by the OTS, had been “a huge success”.²⁷ He also cited HMRC implementing a further OTS recommendation of an expert panel to advise on improved tax guidance.²⁸

15. Bill Dodwell argued that the Treasury would miss the OTS as “a champion for simplification”:

[...] people were sceptical about it, but it built a reputation. The result was that officials then spent a lot more time thinking about simplification.²⁹

Kathryn Cearns pointed to the work by the OTS seeking to ease the engagement with the tax system for “sole taxpayers, those who cannot afford representation and smaller businesses”.³⁰

16. However, Helen Miller said the OTS’s narrow remit of independent simplification advice meant that it was unable to consider “trade-offs between simplicity and other policy goals, and these need to be weighed up by policy makers.”³¹ The Chancellor made a similar point:

by virtue of being an independent body of the Treasury the OTS was not always able to weigh up the competing, legitimate objectives and priorities for tax policy that Ministers take into consideration, including delivery, fairness, impact on business and individuals, and costs to taxpayers.³²

17. The Institute of Chartered Accountants in England and Wales (ICAEW) said that the OTS had “little clout when it comes to putting the recommendations into practice”, meaning that “its excellent work has often been left to gather dust”.³³ Morgan Wild,

23 Oral evidence, taken on 1 March 2023, [HC 723](#), Q102

24 Oral evidence, taken on 1 March 2023, [HC 723](#), Q96

25 Association of Accounting Technicians, ‘[Axing the Office of Tax Simplification is a mistake](#)’, accessed 25 May 2023

26 Oral evidence, taken on 1 March 2023, [HC 723](#), Q97

27 Oral evidence, taken on 1 March 2023, [HC 723](#), Q99

28 Oral evidence, taken on 1 March 2023, [HC 723](#), Q100

29 Oral evidence, taken on 1 March 2023, [HC 723](#), Q105

30 Oral evidence, taken on 1 March 2023, [HC 723](#), Q97

31 Helen Miller (Deputy Director at Institute for Fiscal Studies) [[CLE0001](#)]

32 Ref

33 The Institute of Chartered Accountants in England and Wales (ICAEW), ‘[The Growth Plan 2022: Au revoir OTS](#)’, accessed 25 May 2023

Head of Policy at Citizens Advice, told us that he did not object to the abolition of the OTS because that was “not the problem” behind an overcomplicated tax system.³⁴ Deven Ghelani, told us that an effort to simplify taxes “needs some teeth”.³⁵

18. The Chancellor told us that he would take “personal responsibility” for making progress on tax simplification in Government in the absence of the OTS:

I will continue to make sure, as far as I am able, in every fiscal event, to try to make progress on tax simplification. I am happy to take that as a personal responsibility, rather than have a separate group of people who are funded to do that. But if you are asking whether I am asking my officials in the Treasury to do work on tax simplification ahead of every Budget and every autumn statement, the answer is yes; I just do not think we need to do it with a separate body.³⁶

19. The Chancellor appears to agree with us that the trend of an ever more complicated tax system must be reversed. Disbanding the independent body responsible for advising him on, and championing, tax simplification risks signalling that it is not a priority for the Government. However, the most important factor in securing a simpler tax system in practice would be the Chancellor taking, and acting on, the personal responsibility for simplification that he has pledged.

Securing simplification

20. Jonathan Athrow told us that HMRC was “starting to embed tax simplification” and “when [HMRC] are working through policy development with our colleagues in the Treasury, [they] look at proposals as they are coming through”.³⁷ Kathryn Cearns stressed the importance of the OTS’s work on existing, rather than new, tax policies, drawing on the example of tax reliefs:

One of the positive things that came out of that work, though, was that more work was then done by HMRC and the Treasury to monitor reliefs and at least to keep a list of them in front of it. [...] They are much better at keeping an eye on what reliefs are there.³⁸

21. We heard evidence that facilitating public engagement with, and scrutiny of, tax simplification was a further strength of the OTS. Helen Miller, who served on the 2021 Review of the OTS, told us that the OTS “brought together tax experts and practitioners to discuss an area of tax in detail”, engagement which was “important to get a full understanding of how taxes are working (or not working)”.³⁹ The Chancellor acknowledged the importance of this work, telling us:

34 Oral evidence taken on 25 April 2023, [HC 1301](#), Q7

35 Oral evidence taken on 25 April 2023, [HC 1301](#), Q15

36 Treasury Committee, ‘[Correspondence from the Chancellor of the Exchequer, relating to the Office of Tax Simplification, dated 20 March](#)’ (29 March 2023)

37 Oral evidence taken on 17 May 2023, [HC 723](#), Q191

38 Oral evidence, taken on 1 March 2023, [HC 723](#), Q123

39 Helen Miller (Deputy Director at Institute for Fiscal Studies) [[CLE0001](#)]

the government has increased direct engagement with business organisations and tax professionals to better understand where problems for businesses and individuals arise”⁴⁰

22. Under section 186 of the Finance Act 2016, the Chancellor has been required to publish OTS reports and his responses to those reports.⁴¹ Section 187 has required the OTS to publish annual reports on the performance of its functions.⁴² Helen Miller contrasted the public nature of OTS reports with unpublished internal civil service briefing, arguing it facilitated wider discussion of tax simplification issues.⁴³

23. The Chancellor told us that he intended “to be a Chancellor who makes progress in simplifying the tax system” during his time in office.⁴⁴ We asked him what metrics he would use to measure his performance.⁴⁵ He responded that “tax simplification is a broad and complex topic which can be challenging to measure”.⁴⁶ He continued:

Due to the variety of taxpayers, there is no single indicator to measure tax simplification. The government is considering how best to measure its progress in this area.⁴⁷

Victoria Atkins, The Financial Secretary to the Treasury told the Public Bill Committee on the Finance (No. 2) Bill that the Government was:

genuinely considering how to develop a suite of metrics to measure progress on simplification, working with businesses and representative bodies to ensure that measures reflect the real-world experience of taxpayers.⁴⁸

24. Members of the Treasury Committee have tabled Report stage amendments to the Finance (No.2) Bill. The first (Amendment 7), to leave out Clause 346, would prevent the statutory abolition of the OTS. The second (New Clause 2) seeks to place a statutory requirement on the Treasury to report annually to the Treasury Committee on steps taken to simplify the tax system, incorporating steps to:

- a) simplify existing taxes, tax reliefs and allowances,
- b) simplify new taxes, tax reliefs and allowances,
- c) engage with stakeholders to understand needs for tax simplification, and
- d) develop metrics to measure performance on tax simplification,
- e) and on performance against those metrics.⁴⁹

40 Treasury Committee, ‘[Correspondence from the Chancellor of the Exchequer, relating to the Office of Tax Simplification, dated 20 March](#)’ (29 March 2023)

41 Finance Act 2016, [section 186](#)

42 Finance Act 2016, [section 187](#)

43 Helen Miller (Deputy Director at Institute for Fiscal Studies) [[CLE0001](#)]

44 Oral evidence taken on 29 March 2023, [HC 1217](#), Q182

45 Treasury Committee, ‘[Correspondence from the Chair to the Chancellor, relating to the Office of Tax Simplification, dated 2 March](#)’ (13 March 2023)

46 Treasury Committee, ‘[Correspondence from the Chancellor of the Exchequer, relating to the Office of Tax Simplification, dated 20 March](#)’ (29 March 2023)

47 Treasury Committee, ‘[Correspondence from the Chancellor of the Exchequer, relating to the Office of Tax Simplification, dated 20 March](#)’ (29 March 2023)

48 HC Deb, 18 May 2023, [col 141](#)

49 [Amendment Paper to the Finance \(No.2\) Bill](#)

25. Deven Ghelani told us that “far more important” than retaining the OTS was “that committees like yours hold your own parties to account, and place a premium on keeping policy simple”.⁵⁰ In the Public Bill Committee debate on the OTS, Victoria Atkins reiterated the Chancellor’s commitment to us to consider tax simplification ahead of every fiscal event. This, she said, would give us and others “opportunity to scrutinise the Government’s progress”.⁵¹

26. The Government’s performance against its stated intention to simplify the tax system must be subject to public scrutiny. As the parliamentary body tasked with considering the performance of the Treasury and HMRC we are a core component of that accountability.

27. Should the Government proceed with abolishing the OTS, we recommend they report to the Treasury Committee annually on steps taken to simplify the tax system, covering both new and existing taxes. Such reports should set out performance against tax simplification metrics, compare the complexity of the UK tax system with other countries and set out what the Treasury has done to understand taxpayer needs for tax simplification.

50 Deven Ghelani (Director at Policy in Practice) [CLE0002]

51 HC Deb, 18 May 2023, [col 141](#)

Conclusions and recommendations

1. The tax system is overcomplicated. This overcomplication creates compliance burdens, confusion and disincentives to work or grow a business. It is an obstacle to economic dynamism. (Paragraph 8)
2. The Chancellor appears to agree with us that the trend of an ever more complicated tax system must be reversed. Disbanding the independent body responsible for advising him on, and championing, tax simplification risks signalling that it is not a priority for the Government. However, the most important factor in securing a simpler tax system in practice would be the Chancellor taking, and acting on, the personal responsibility for simplification that he has pledged. (Paragraph 19)
3. The Government's performance against its stated intention to simplify the tax system must be subject to public scrutiny. As the parliamentary body tasked with considering the performance of the Treasury and HMRC we are a core component of that accountability. (Paragraph 26)
4. *Should the Government proceed with abolishing the OTS, we recommend they report to the Treasury Committee annually on steps taken to simplify the tax system, covering both new and existing taxes. Such reports should set out performance against tax simplification metrics, compare the complexity of the UK tax system with other countries and set out what the Treasury has done to understand taxpayer needs for tax simplification.* (Paragraph 27)

Formal minutes

Tuesday 13 June 2023

Members present:

Harriett Baldwin, in the Chair

Rushanara Ali

Mr John Baron

Dame Angela Eagle

Emma Hardy

Andrea Leadsom

Draft Report (*Tax Simplification*) proposed by the Chair, brought up and read.

Ordered, That the Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 27 read and agreed to.

Summary read and agreed to.

Resolved, That the Report be the Sixteenth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

Adjournment

Adjourned till Wednesday 14 June at 2.00 pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

Tuesday 25 April 2023

Fran Bennett, Associate Fellow, Department of Social Policy and Intervention, The University of Oxford; **Tom Clougherty**, Head of Tax, Centre for Policy Studies; **Deven Ghelani**, Director, Policy in Practice; **Helen Miller**, Deputy Director, Institute for Fiscal Studies; **Morgan Wild**, Head of Policy, Citizens Advice

[Q1-78](#)

Published written evidence

The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

CLE numbers are generated by the evidence processing system and so may not be complete.

- 1 Bennett, Fran (Associate Fellow, Department of Social Policy and Intervention, University of Oxford) ([CLE0003](#))
- 2 Ghelani, Deven (Director, Policy in Practice) ([CLE0002](#))
- 3 Miller, Helen (Deputy Director, Institute for Fiscal Studies) ([CLE0001](#))

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website.

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5th	Appointment of Marjorie Ngwenya to the Prudential Regulation Committee	HC 461
6th	Appointment of David Roberts as Chair of Court, Bank of England	HC 784
7th	Re-appointment of Sir Dave Ramsden as Deputy Governor for Markets and Banking, Bank of England	HC 785
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12th	Appointment of Professor Randall Kroszner to the Financial Policy Committee	HC 1029
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1st Special	Defeating Putin: the development, implementation and impact of economic sanctions on Russia: Government Response to the Committee's Twelfth Report of Session 2021–22	HC 321
2nd Special	Future of financial services regulation: responses to the Committee's First Report	HC 690
3rd Special	Jobs, growth and productivity after coronavirus: Government response to the Committee's Fourth Report	HC 861
4th Special	Autumn Statement 2022 – Cost of living payments: Government response to the Committee's Eighth Report	HC 1166

Number	Title	Reference
5th Special	Fuel Duty: Fiscal forecast fiction: Government response to the Committee's Eleventh Report	HC 1242

Session 2021–22

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3rd	The appointment of Carolyn Wilkins to the Financial Policy Committee	HC 307
4th	The Financial Conduct Authority's Regulation of London Capital & Finance plc	HC 149
5th	The Future Framework for Regulation of Financial Services	HC 147
6th	Lessons from Greensill Capital	HC 151
7th	Appointment of Sarah Breeden to the Financial Policy Committee	HC 571
8th	The appointment of Dr Catherine L. Mann to the Monetary Policy Committee	HC 572
9th	The appointment of Professor David Miles to the Budget Responsibility Committee of the Office for Budget Responsibility	HC 966
10th	Autumn Budget and Spending Review 2021	HC 825
11th	Economic crime	HC 145
12th	Defeating Putin: the development, implementation and impact of economic sanctions on Russia	HC 1186
1st Special	Net Zero and the Future of Green Finance: Responses to the Committee's Thirteenth Report of Session 2019–21	HC 576
2nd Special	The Financial Conduct Authority's Regulation of London Capital & Finance plc: responses to the Committee's Fourth Report of Session 2021–22	HC 700
3rd Special	Tax after coronavirus: response to the Committee's First Report of Session 2021–22	HC 701
4th Special	The Future Framework for Regulation of Financial Services: Responses to the Committee's Fifth Report	HC 709
5th Special	Lessons from Greensill Capital: Responses to the Committee's Sixth Report of Session 2021–22	HC 723
6th Special	The appointment of Professor David Miles to the Budget Responsibility Committee of the Office for Budget Responsibility: Government response to the Committee's Ninth Report	HC 1184
7th Special	Autumn Budget and Spending Review 2021: Government Response to the Committee's Tenth Report	HC 1175

Number	Title	Reference
8th Special	Economic Crime: responses to the Committee's Eleventh Report	HC 1261

Session 2019–21

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1st	Appointment of Andrew Bailey as Governor of the Bank of England	HC 122
2nd	Economic impact of coronavirus: Gaps in support	HC 454
3rd	Appointment of Richard Hughes as the Chair of the Office for Budget Responsibility	HC 618
4th	Appointment of Jonathan Hall to the Financial Policy Committee	HC 621
5th	Reappointment of Andy Haldane to the Monetary Policy Committee	HC 620
6th	Reappointment of Professor Silvana Tenreyro to the Monetary Policy Committee	HC 619
7th	Appointment of Nikhil Rathi as Chief Executive of the Financial Conduct Authority	HC 622
8th	Economic impact of coronavirus: the challenges of recovery	HC 271
9th	The appointment of John Taylor to the Prudential Regulation Committee	HC 1132
10th	The appointment of Antony Jenkins to the Prudential Regulation Committee	HC 1157
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13th	Net zero and the Future of Green Finance	HC 147
1st Special	IT failures in the financial services sector: Government and Regulators Responses to the Committee's Second Report of Session 2019	HC 114
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3rd Special	Economic impact of coronavirus: Gaps in support: Government Response to the Committee's Second Report	HC 662
4th Special	Economic impact of coronavirus: Gaps in support: Further Government Response	HC 749
5th Special	Economic impact of coronavirus: the challenges of recovery: Government Response to the Committee's Eighth Report	HC 999
6th Special	Economic impact of coronavirus: gaps in support and economic analysis: Government Response to the Committee's Eleventh Report	HC 1383