

PARLIAMENTARY DEBATES

HOUSE OF COMMONS
OFFICIAL REPORT
GENERAL COMMITTEES

Public Bill Committee

NATIONAL INSURANCE CONTRIBUTIONS (RATE CEILINGS) BILL

First Sitting

Tuesday 27 October 2015

(Morning)

CONTENTS

Programme motion agreed to.
Written evidence (Reporting to the House) motion agreed to.
Motion to sit in private agreed to.
Examination of witnesses.
Adjourned till this day at Two o'clock.

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Saturday 31 October 2015

STRICT ADHERENCE TO THIS ARRANGEMENT WILL GREATLY
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THE BOUND VOLUMES OF PROCEEDINGS
IN GENERAL COMMITTEES

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The Committee consisted of the following Members:*Chairs:* MR ADRIAN BAILEY, †ANDREW ROSINDELL

- | | |
|---|--|
| † Berry, Jake (<i>Rossendale and Darwen</i>) (Con) | † Mak, Mr Alan (<i>Havant</i>) (Con) |
| † Boswell, Philip (<i>Coatbridge, Chryston and Bellshill</i>) (SNP) | † Marris, Rob (<i>Wolverhampton South West</i>) (Lab) |
| Cooper, Julie (<i>Burnley</i>) (Lab) | † Menzies, Mark (<i>Fylde</i>) (Con) |
| † Frazer, Lucy (<i>South East Cambridgeshire</i>) (Con) | † Merriman, Huw (<i>Bexhill and Battle</i>) (Con) |
| † Gauke, Mr David (<i>Financial Secretary to the Treasury</i>) | † Morton, Wendy (<i>Aldridge-Brownhills</i>) (Con) |
| † Long Bailey, Rebecca (<i>Salford and Eccles</i>) (Lab) | † Stride, Mel (<i>Lord Commissioner of Her Majesty's Treasury</i>) |
| † McGinn, Conor (<i>St Helens North</i>) (Lab) | † Warman, Matt (<i>Boston and Skegness</i>) (Con) |
| † Mc Nally, John (<i>Falkirk</i>) (SNP) | Liam Laurence Smyth, <i>Committee Clerk</i> |
| † McDonald, Andy (<i>Middlesbrough</i>) (Lab) | † attended the Committee |

Witnesses

John Whiting, Tax Director, Office of Tax Simplification

David Gauke, Financial Secretary to the Treasury

Cerys McDonald, Deputy Director of Personal Tax at the Treasury

Public Bill Committee

Tuesday 27 October 2015

(Morning)

[ANDREW ROSINDELL *in the Chair*]

National Insurance Contributions (Rate Ceilings) Bill

9.25 am

The Chair: Before we begin, I will make a few preliminary points. Please switch electronic devices to silent. Tea and coffee are not allowed during the sittings. We will first consider the programme motion on the amendment paper. We will then consider a motion to allow us to deliberate in private about our questions before the oral evidence sessions, and then a motion to enable the reporting of written evidence for publication. In view of the time available, I hope that we can take those matter formally, without debate.

Ordered,

That—

(1) the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 27 October) meet at 2 pm on Tuesday 27 October;

(2) the Committee shall hear oral evidence on Tuesday 27 October as follows—

TABLE

<i>Time</i>	<i>Witness</i>
Until no later than 10 am	Office of Tax Simplification
Until no later than 10.45 am	HM Treasury

(3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5 pm on Tuesday 27 October.—
(*Mel Stride.*)

Resolved,

That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication—(*Mel Stride.*)

Resolved,

That, at this and any subsequent meeting at which oral evidence is to be heard, the Committee shall sit in private until the witnesses are admitted.—(*Mel Stride.*)

The Chair: We will now deliberate in private to discuss lines of questioning. If anyone wishes to remove their jacket, please feel free to do so.

9.27 am

The Committee deliberated in private.

Examination of Witness

John Whiting gave evidence.

9.33 am

Q1 The Chair: Ladies and gentlemen, good morning to everyone, including members of the public, officials and the Minister, who have just arrived.

We will now hear oral evidence from the Office of Tax Simplification. Before calling the first Member to ask a question, I should like to remind all Members that questions should be limited to matters within the scope of the Bill and that we must stick to the timings in the programme motion that the Committee has agreed. For this session, we have until 10 am. Could the witness please introduce himself for the record?

John Whiting: Thank you. I am John Whiting, tax director of the Office of Tax Simplification. I am also a non-executive director of Her Majesty's Revenue and Customs and a board member of Revenue Scotland.

Q2 Rebecca Long Bailey (Salford and Eccles) (Lab): The Bill legislates to prevent rises in the current rates of class 1 and secondary class 1 national insurance contributions, but says nothing about the thresholds. In your opinion, are changes to thresholds absolutely ruled out for the duration of the Parliament?

John Whiting: From a simplification point of view, we tend to leave rates and thresholds as a policy matter for Ministers, but naturally, one of the main projects we have on our agenda is looking at closer alignment of income tax and national insurance. As part of that review, we are inevitably considering the impact of thresholds and other factors about the structure of national insurance, and whether bringing them into closer alignment with income tax in some way would bring some simplification. As I read the Bill, it is all about capping rates rather than thresholds, but I stress that how those are treated is really a matter for Ministers.

Q3 John Mc Nally (Falkirk) (SNP): You will know that there has been a lot of speculation in the past two days regarding the possibility of changing the national insurance contribution because of the tax credit cuts. Have you any comment to make on that as a possibility?

John Whiting: Again, Mr Mc Nally, I have to say that the actual rates of national insurance are something that we at the Office of Tax Simplification steer clear of, other than to consider whether they add complexity or simplification. To give an example away from national insurance, we drew attention to having two rates of corporation tax. Obviously, that was a complexity, as they have now been harmonised on one rate. That is an obvious simplification and easier for business. That is about as far as we tend to go with rates, but in terms of absolute rate setting, I cannot comment, other than to say that, whenever you make a change to the tax system, it adds a measure of complexity and confusion.

Q4 Wendy Morton (Aldridge-Brownhills) (Con): The balance of the national insurance fund has continued to fall sharply in spite of the modest economic recovery. Is not legislating to prevent even small rises in national insurance contributions throughout the Parliament irresponsible under those circumstances?

John Whiting: The national insurance fund is obviously something that I am aware of, and how it operates is an interesting question. It is certainly something that we, with our current review, want to look at. What I can say is that we want to examine how much people really understand about how the fund operates and whether they really appreciate, in effect, what national insurance pays for and where it goes. For me to come up with an

opinion about where the fund sits at the moment is a little premature. However, I can say that just how it operates is something we want to examine, and, as I say, there is the fairly crucial question of how much people really understand about national insurance and how it operates.

Q5 Rebecca Long Bailey: This is linked to the previous question. In the light of the response that you just provided, how would you say the fund would cope if there were an unforeseen crisis, given the restrictions that are placed upon it?

John Whiting: I know that the mechanics of the fund are such that the balance on the fund is assessed every year by the Government Actuary's Department, and of course, if it looks as if the fund is too low, or if there is not sufficient coverage for its likely liabilities, as happened earlier this year, the Treasury will make a grant to the fund to keep it at the level that the Government Actuary's Department feels is appropriate. I suspect that in terms of a sudden crisis—given that the fund's main function is pensions and similar outgoings, hopefully there will not be a sudden crisis; it is a demographic trend that we can see or not—or a problem with the funding, it is over to the Treasury to make a grant and I have no doubt that Committees such as yours would have a view on such matters.

Q6 Huw Merriman (Bexhill and Battle) (Con): This question is linked to previous questions on the fund. Perhaps using your expertise, would you tell us what steps have been taken to ensure that the fund's 16.7% threshold is maintained?

John Whiting: It really is down to the Government Actuary looking at how adequate that is and preparing reports for Her Majesty's Revenue and Customs and Ministers on the balance of the fund. That leads to decisions as to whether the fund is adequate or whether supplementary grants are needed and will, I presume, influence Treasury Ministers' minds on what level of contributions is appropriate. However, without wishing to duck the question, I have to say that we are getting into matters of rates, which is beyond matters of the OTS.

Q7 Huw Merriman: May I further ask whether you agree with the Government Actuary that a subsidy from the Treasury will be required this year? If you do agree, do you have a view on how big this would need to be?

John Whiting: From figures I have seen, a grant will probably be needed this year. I do not have the figures to hand, but I believe that a grant will be needed. I believe an amount has already been tabled and discussed.

Q8 Huw Merriman: In a way, you have just touched on this, but to be absolutely clear, how much money from the fund do you think will be required to maintain it above the threshold for the remainder of the Parliament? I know that is perhaps a little more into the future.

John Whiting: It is. I am not an actuary—I can only refer you to the Actuary's reports that have been published. The annual reports of the national insurance fund will shortly be laid. I believe that the Comptroller and Auditor General, Sir Amyas Morse, has just signed them off on behalf of the NAO, so they will shortly be tabled.

Q9 Philip Boswell (Coatbridge, Chryston and Bellshill) (SNP): I was wondering what the process is for determining the 16.7% threshold and when was the last review.

John Whiting: The honest answer to that is I do not know. I am afraid I have to say, again, I am not an actuary. It is the figure that I believe has been set for a while as a prudent level of funding, but it is for the actuaries to determine. As far as I am aware, the Government Actuary looks at the funding of the national insurance fund annually and makes appropriate recommendations.

Q10 Rebecca Long Bailey: Are you aware of what steps the Government have put in place to reverse or amend this legislation in the future, and do you believe that there are any specific triggers that should lead to its suspension?

John Whiting: I have no knowledge of any plans the Government have to reverse this legislation, nor should I. As I read it—and I come back to the job that I have in hand, which is to look at alignment of income tax and national insurance—clearly, the areas that we are looking at could produce recommendations to make some structural changes to national insurance. Those recommendations would go to the Chancellor and Treasury Ministers, and it would then be up to them to consider them and to bring them forward. They would come before Parliament in the normal way and would no doubt lead to a full debate. Could that lead to an amendment to the Bill? I presume that it could, but that is for Parliament to decide. What I would stress is that our recommendations will no doubt be subject to an awful lot of scrutiny and debate. If we come up with recommendations, they will be long-term and it would be highly appropriate to have a full debate on them.

Q11 Mr Alan Mak (Havant) (Con): The Government have said that the Bill has no financial implications. If a grant is needed from the Treasury to maintain the mandated threshold of 16.7% of expenditure, do you think that this constitutes a financial implication?

John Whiting: I think that, in those terms, the nature of the national insurance fund, certainly as I have seen it over the years, inevitably goes up and down with the economy to a certain extent. The fact that there is a grant perhaps this year is not of itself exceptional. We are back to attempting predictions, which actuaries are very good at in this area, and seeing what the trends are. This is governed by such things as employment, because if more people are employed, earning more, there is more national insurance going into the fund, so potentially less need for a grant. Of itself, if we take the Bill as it stands, the question of a grant or whatever, is subject, as I said earlier, to what the Government Actuary is going to say about the likely outcome and the likely balances on the fund, which will have to take into account economic circumstances and the general position of contributions.

Q12 Matt Warman (Boston and Skegness) (Con): Given the fall in the national insurance fund, are there implications for continued NHS funding from the fund?

John Whiting: We are back to the question of what the fund is for. It is predicated on paying out benefits, particularly pensions. It is really a question you should

address to the Treasury, with respect, because it determines where the money comes from. On an entirely personal level, I do not see a direct connection between the balance on the fund and funding for the NHS, but we are going into areas well beyond my compass with the OTS.

Q13 Matt Warman: From your perspective, you are not anticipating making any cuts to NHS funding, or NHS funding going down overall?

John Whiting: I am afraid that I do not have the power to change the tax system, far less make cuts. My role is to make recommendations and it is for Ministers and Parliament to decide on such weighty matters. I know my place.

Q14 Lucy Frazer (South East Cambridgeshire) (Con): The Bill is part of the Government's commitment to simplifying the tax system, but might the freeze on rates and on other taxes lead to complicated attempts to raise taxes in other areas? You have already mentioned that there might be a grant, which might necessitate raising taxes in other areas. Does that, in your opinion, exacerbate the problem of simplifying the tax system?

John Whiting: The fact that rates are kept stable is of itself a simplifying measure, because work we have done in the past has shown that the greatest source of complexity is change. It is as simple as that: the more changes you make to the tax system, the more businesses in particular and individuals to a lesser extent are confused and have difficulty with the tax system. Simply keeping rates stable is of itself a simplifying point. Your question, could this lead to more complexity elsewhere, is a very good one. I hope that, whether or not the rates are kept the same, that still leaves plenty of scope for us to bring forward recommendations about simplifying the structure of the tax system, making it easier to run.

We are looking at things such as the definition of earnings—although, conceptually, income tax and national insurance both broadly apply to earnings, the definitions are subtly different. Should those be harmonised? Should national insurance perhaps run on an annual, cumulative basis, rather than on a week-by-week basis as it does now, with parallel PAYE? Considering those areas, which could lead to simplification, is not in any sense affected by the tax rates, the ceilings that we have on this. As one or two people have pointed out, these ceilings do not preclude reductions in rates but, either way, as I read it, this does not hamper at all our work in looking at how the system will work and whether we can find areas that would simplify its operation for employers, individuals and, indeed, HMRC.

The Chair: That concludes the questions of which I have been given notice. Does any Member wish to ask any further or additional questions? No. I thank Mr Whiting for his evidence. We will now move on to the next panel.

Examination of Witnesses

David Gauke MP and Cerys McDonald gave evidence.

9.51 am

Q15 The Chair: We will hear oral evidence from the Treasury. We have until 10.45 am. I ask the panellists to introduce themselves.

Mr Gauke: Good morning, Mr Rosindell. I am David Gauke, Financial Secretary to the Treasury, and this is Cerys McDonald, deputy director of personal tax at the Treasury.

Q16 John Mc Nally: I will repeat the question I asked earlier. There has been a lot of speculation in the media and the press about the possible effects on the thresholds of the tax credit cuts. The Bill legislates to prevent rises in the current rates of class 1 and secondary class 1 national insurance contributions, but says nothing about the thresholds. Are changes to thresholds absolutely ruled out for the duration of this Parliament?

Mr Gauke: The thresholds are kept under review, and announcements are made at Budgets and autumn statements from time to time. They automatically increase in line with inflation, but as I said, it is a matter that is always kept under review.

Q17 John Mc Nally: Are you saying that there is a possibility that they will be changed?

Mr Gauke: The Bill relates to rates. That was the policy set out by my party in the general election. It does not specify anything with regard to thresholds.

Q18 John Mc Nally: What I am trying to get at, Minister, is that there will have to be some sort of transition period for working-class people. We in this Committee are trying to find out whether that will be a possibility. During the transition period, it looks as if national insurance contribution thresholds will be moved.

Mr Gauke: Just to clarify the point I made a moment ago, there is an area relating to thresholds, in terms of the link with the upper earnings limit in the Bill. As for the vote in the House of Lords yesterday, the Chancellor will set out his response to that in the autumn statement.

Q19 Wendy Morton: The balance of the national insurance fund has continued to fall sharply in spite of the modest economic recovery. Is not legislating to prevent even small rises in national insurance contributions throughout this Parliament irresponsible in such circumstances?

Mr Gauke: No. Our commitments as a Government—our additional expenditure on the NHS, for example, and the triple lock guarantee for the state pension—are clear statements that we will fulfil. If it is necessary to top up the national insurance fund, we will do that to fulfil our objectives of increasing spending on the NHS and meeting our obligations on the state pension. Ultimately, meeting those objectives depends on the state of the economy and the public finances, not on the position of the national insurance fund.

Q20 Wendy Morton: How can the fund cope if there is an unforeseen crisis?

Mr Gauke: First, as Mr Whiting pointed out, the fund is unlikely to face an unforeseen crisis due to expenditure. There is flexibility within the regime for top-ups from the Consolidated Fund from the Treasury to ensure that the national insurance fund can fulfil its obligations. In terms of our commitments, this requires us to have a strong economy and sound public finances

and to control public spending in other areas, so that we are in a position to see the increase in departmental spending in the NHS that I am sure we would all like.

Q21 Rob Marris (Wolverhampton South West) (Lab): In terms of the national insurance fund, the trend is not looking good. In 2008-09, the fund was sufficient to cover 71% of its liabilities. By last year, that had dropped to 25%. Some commentators are suggesting that this year it will fall below the Government Actuary's recommended one sixth, which is 16.7%. I understand that the Government Actuary has indicated that a top-up will be required this year from the Consolidated Fund, I imagine as you just indicated. I understand what you said about flexibility. Can you give an indication of how big that top-up from the Consolidated Fund for the national insurance fund is likely to be for this financial year and for the remaining years of this Parliament?

Mr Gauke: I can say that, for the 2015-16 tax year, a top-up of £9.6 billion has been provided for in legislation. That is the potential number; it is not to say that that will be necessary. I am not sure that I can give a number for future years as such. It will depend upon various factors, but there is provision for top-up from the Consolidated Fund if necessary.

Q22 Rob Marris: Forgive my ignorance, but does it require primary legislation? You talked about the £9.6 billion being provided for in legislation for this financial year. Is that secondary or primary legislation? What is the mechanism?

Mr Gauke: It is secondary legislation.

Q23 Rob Marris: So if the transfer needed to be more than £9.6 billion in this financial year, that would require fresh secondary legislation this year? I am not saying that will be the case, but asking what would happen if it were.

Mr Gauke: I think that is an assessment of what could be necessary this year, but for future years we would require further secondary legislation to provide such a top-up.

Q24 Rebecca Long Bailey: What steps have the Government put in place to review this legislation in terms of reports or otherwise? Are there any triggers that will lead to its suspension?

Mr Gauke: There are no formal processes for reports or triggers for suspension. All legislation is of course kept under review. I remind the Committee of the purpose here. It is to emphasise and underline our commitment not to increase national insurance contribution rates in the course of this Parliament. That is what my party set out at the general election, and this legislation is to support that.

Q25 Wendy Morton: The Government have said that the Bill has no financial implications. If a grant is needed from the Treasury to maintain the mandated threshold of 16.7% of expenditure, is it your view that this constitutes a financial implication?

Mr Gauke: We have various commitments in terms of Government spending and we also have various commitments in terms of taxation, one of which is not

to increase the employers' or employees' rates of national insurance contributions. As a Government, we will abide by those commitments. This legislation emphasises and underlines that commitment by passing a law to support it. The point I would make is that if there is a shortfall in the national insurance fund, our response is not to increase the national insurance contribution rates.

Q26 Rebecca Long Bailey: There is real concern that, given the fall in the balance of the national insurance fund, there will be implications for NHS funding. Can you confirm that there are no anticipated funding cuts on the horizon in terms of the NHS?

Mr Gauke: Yes, I can confirm that. I come back to what I was saying earlier: if the Government are committed to funding the NHS properly, as we are, we will find the resources. The fact that the national insurance fund, for argument's sake, goes in one direction does not mean that spending cannot go in a different direction. It is ultimately a spending decision to decide how much we spend on the NHS. Of course, Government need to fund it, but that funding could come from the national insurance fund or the Consolidated Fund, or there could be a transfer from the Consolidated Fund to the national insurance fund.

Q27 Rebecca Long Bailey: What measures will the Government put in place to provide assurances on this? The Government have imposed the Bill to provide assurance about the ceiling rate on national insurance contributions, but will they do the same to protect the NHS funding element?

Mr Gauke: We do not intend to legislate on that funding, but I point to our record in the last Parliament of increasing expenditure on the NHS in real terms. We are committed to doing the same in this Parliament.

Q28 Mark Menzies (Fylde) (Con): Following up on that point, is there a clear commitment from the Government to put measures in place to ensure that NHS funding is not reduced as a result of the measures in the Bill?

Mr Gauke: The measures in the Bill will not reduce NHS funding. There is not, in truth, a hard and fast link, because expenditure on the NHS is not confined simply to money coming from the national insurance fund. It is a clear commitment from our party at the last general election, and of course, we have a spending review coming up next month that will set out the details. A Government who are determined to focus support on the NHS, who can deliver a strong economy and who are prepared to make difficult decisions on other aspects of Government expenditure are in a position to provide the support to the NHS that we believe is right.

Q29 Lucy Frazer: The Government have committed to simplifying the tax system. Mr Whiting confirmed that this measure will do that, and that it will bring certainty and stability through lack of change. Do you think that the change will have an impact on any other tax measures?

Mr Gauke: Of course, in the Finance Bill, we also brought in the tax lock in respect of income tax rates and VAT. I hope that that provides a degree of certainty and stability to taxpayers. In particular, in the context

of employers' NICs, the Bill provides an important degree of certainty for employers that they will not be hit by an increase in the rate of the jobs tax, if I may use that term. I hope that that provides certainty and stability. Of course, we are taking other measures as a Government, and we intend to publish a business tax road map by April next year setting out our plans over the course of this Parliament. It is all about creating an environment in which businesses can grow and invest, knowing that they have a Government who want a tax system that is supportive of them.

Q30 Andy McDonald (Middlesbrough) (Lab): Rather than simplifying the tax system, this effectively does a big fat nothing. It keeps things exactly as they are. Have you made any assessment of how much the process has cost?

Mr Gauke: First, what you might describe as a big fat nothing—keeping things as they are—can, as Mr Whiting said, at times be something that businesses welcome in terms of providing greater certainty. Also, as you heard, the Office of Tax Simplification is looking at the relationship between income tax and national insurance contributions to see if there is scope for simplification in that area. I think that the costs of the process would be negligible, but it is nevertheless of value to have legislation that underlines the Government's commitment regarding tax rates.

Q31 Andy McDonald: Is keeping things as they are, not making any changes and putting Parliament through this, really a wise use of parliamentary time?

Mr Gauke: Yes, I think it is. I think it is a justifiable use of parliamentary time to underline the commitment that my party made at the general election to not increase the rates. The fact that we have legislation to that effect underlines that commitment, and I hope that, at the end of the day, Mr McDonald, you do not feel that you have had a futile day.

Q32 Huw Merriman: To turn the question from the hon. Member for Middlesbrough on its head, does the Treasury keep estimates of how the stability that this gives business will benefit the economy?

Mr Gauke: It is difficult necessarily to measure that. It is difficult to take the things in isolation. Overall, if you look at what we have done, as both a coalition Government and a Conservative majority Government, in terms of, for example, reducing our rate of corporation tax, addressing the worst effects of the jobs tax, which we inherited in 2010, some of the measures we have taken regarding capping business rates, and so on—over a period of five and a half years or so—we have taken a large number of measures to help businesses and to ensure that we have a thriving private sector, creating the jobs and tax receipts that we need to fund the NHS and so on.

Q33 Rob Marris: Reversing that, I would suggest that the Bill arguably creates greater uncertainty, because although the Government have chosen, following your party's manifesto commitment, to lock in a cap on national insurance contributions, you are taking action

in some areas and not others. For example, there are about 1,300 tax reliefs and you are not locking all of those in.

In answer to an earlier question, you referred to a review of business taxation, which I think you said would be launched in the spring. That in itself creates uncertainty, and I suggest that the argument that the Bill creates greater certainty is wrong. It creates greater uncertainty because people say, "You're locking in this but we notice you're not locking in other stuff, so other stuff might change and adversely affect businesses or individuals."

Mr Gauke: First, to be clear, we will publish our business tax plan—road map, if you like—in the spring, setting out what we will do. It is not the announcement of a review as such. It is, to some extent, conclusions.

Rob Marris: Until then there is uncertainty.

Mr Gauke: But my wider point is that it is important in terms of the larger taxes to provide greater certainty to the British people. We will not be putting up tax rates. We do not believe that that would be the right thing to do. I also make the point that my understanding is that, at the general election, the Labour party also made a commitment not to increase the rates of employer and employee national insurance contributions, income tax and VAT. The difference between us that we are legislating for it but, as I say, the idea of ruling out increases in tax rates is not, as I understand it, something to which your party, Mr Marris, is opposed.

Q34 Rob Marris: We did not say that we would do it for business certainty.

Mr Gauke: Well, whatever the reason for doing it, that, I think, was your party's position. It was a manifesto commitment, and it is right that we fulfil it.

The Chair: Those are all the questions of which I have been notified. Does any other hon. Member wish to ask a question or raise an issue that has not been covered thus far?

Rob Marris: On a point of order, Mr Rosindell. May I thank you for your chairing of the Committee today, particularly as I suspect that, like me, you missed the Canadian breakfast this morning?

The Chair: No, I went to it, actually.

Rob Marris: I had a meeting. I thank you, Mr Rosindell, for your commitment to your service as a Chair and for chairing the Committee today.

The Chair: Thank you. I thank the witnesses for their attendance today and for duly answering the questions. If there are no further questions, I thank hon. Members for their attendance.

Ordered, That the debate be now adjourned.—(*Mel Stride.*)

10.11 am

Adjourned till this day at Two o'clock.