

# Parliamentary sovereignty

Beneath the rows and disappointments over the small boats and the Northern Ireland Protocol lies one very simple point. Can UK voters tell their Parliament they want the boats stopped and NI/GB trade restored and expect to get their Parliament to do this? There are still so many voices and all the Opposition parties saying the UK Parliament is not sovereign. They use international Treaties, views of foreign countries, and judges to prevent government legislating the will of a majority of the people.

It was this frustration that led many to vote to end EU law and the role of the European Court of justice in our lives, so our Parliament could then act for the people. We are now told the Geneva Convention on refugees and the Human Rights Court prevent us stopping the boats. Meanwhile the EU seeks to interpret the Protocol in a way which imposes EU law and its Court on part of the UK again.

Parliament answers to the people. There are varying interpretations of treaty law. Countries change their minds about Treaties and some Treaties age badly. If the UK government wants to stop the boats it has to ask the UK Parliament to make clear its treatment of illegal migrants by sea is as set out in UK law regardless of Treaties. To take control of GB/NI trade and rules we need to see through the NI Protocol Bill, approved by large Commons majorities.

Sovereignty matters. We need to exercise it to solve these problems.

---

## My Intervention in the SEND and Alternative Provision Debate

John Redwood (Wokingham) (Con)

I warmly welcome more resource and better service in this crucial area. Where new schools are being considered, will the Minister ensure that local MPs are properly consulted, because there will be a lot of local public interest in the location, the style of development and the impact on existing provision?

Claire Coutinho (Minister for Children, Families and Wellbeing)

I thank my right hon. Friend for that question. Yes, I am happy to discuss with him the school—I think there might be two—coming forward in his area

---

# My Conservative Home article on the budget

A picture of Nigel Lawson hangs in the study at 11 Downing Street. I was told Rishi Sunak asked for it to be placed there. I understand Jeremy Hunt approves. As both men admire Nigel, why are they so wedded to high and higher tax rates?

Nigel Lawson brought intellectual self confidence and energy to the task of being Chancellor. He fearlessly slashed income tax and corporation tax rates. Extra revenue poured in as growth improved. He was soon able to claim after large cuts that the rich were paying more tax, were paying more tax in real terms and were paying more income tax as a proportion of the total. What's not to like? Why not do the same again?

The Chancellor should see that charging people on £100,000 a year 60% on anything above £100,000, more than people on much higher incomes are charged above £125,000, makes no sense. It also annoys the doctors we want to keep here and working in the NHS. Get rid of that anomaly.

The Chancellor agrees we need more self employed. The loss of 700,000 since covid from self employment is bad news. It is partly caused by the 2021 tax changes. Reverse them. We need more plumbers, electricians, white van men and women to help look after our homes and businesses. It needs to be worthwhile to them. They do not want an IR 35 and VAT nightmare.

The Chancellor himself advocated a much lower corporation tax rate when he put together his leadership bid. It was right then and right now. Ireland shows us how well it works. They raise four times as much tax from business per head than we do because they have such an attractive low rate. Why insist on higher rates to collect less tax?

The problems seem to stem from OBR and Treasury forecasts and accounting. They do not allow enough for extra revenue from changed behaviour when tax rates are cut. They ignore the evidence from modern Ireland or from the UK under Lawson. To them a corporation tax rise delivers more revenue, yet it was Osborne's corporation tax cuts that delivered higher receipts. The Chancellor should cut the rates and explain why he thinks the OBR revenue forecasts are too low. He can always hike the tax rate again if there was an exception to the rule that lower rates give us more revenue.

The government wants more investment. The super deduction from corporation tax helped a bit but did not produce an Irish style business bonanza. They could keep the deduction for longer, but will also need lower rates.

Businesses model the cashflows over the life of an investment, not just the first couple of years when they are putting money in and benefitting from a tax offset then. A country with a low headline rate gets more investment enquiries. The UK is getting a bad reputation with a 31% hike in the Corporation tax rate planned, and with an avalanche of unpredictable windfall taxes. Getting oil and gas out of the North Sea instead of importing will lead to a 50% Corporation tax levy and a 35% windfall levy, making it one of the worst places to risk large sums for more energy. No wonder some good prospects are sitting under the sea with their owners unwilling to get into production anytime soon. We will collect less revenue because less oil and gas will be produced here by having such high tax rates. We will also lose

out on all the high paid jobs and profits oil and gas activity bring. As this is to be a budget for growth the Chancellor should raise the threshold for business to register for VAT from the current £85,000 turnover. There are many businesses that turn work down to stay below the threshold and probably some that illegally do extra for cash to evade registration. A higher threshold would mean more work and profit to tax and more supply capacity in a world of shortages and high prices. Put it up to £250,000 and let small businesses expand.

It is no good saying this time they will stick up taxes and hope somehow the deficit comes down, with a view to tax cuts next year. Next year is too late for them to have a beneficial effect on the economy before the election, and too late to stave off the downturn this year. High taxes stop growth which makes deficit reduction more difficult. We need a growth budget now, with some Thatcher/Lawson verve. More revenue comes to those who cut tax rates. Bigger deficits come to those who frighten off business and slow an economy too much.

The Chancellor should beware that President Biden is splashing the cash big time on a series of incentives through tax breaks and subsidies to draw much investment into the USA. We need energy, semiconductor, transport, broadband and much other investment here in the UK. The big players are telling us they will get better terms and conditions in the USA. The UK should improve its pitch by easing the tax squeeze. Why not suspend VAT on home energy all the time prices are high, saving money on the subsidy bills? Why not set out the prices and conditions that will end the so called windfall taxes? If the government says they go on until 2028 whatever the gas or electricity price they are not windfall taxes, but general energy taxes that price domestic supply out of the market.

The Thatcher governments were great tax reformers. As the Chancellor gazes up at Nigel Lawson in search of inspiration he should remember this record. They took standard Income tax down from 33% to 25%, and the top rate of income tax down from 83% to 40%. They cut the corporation tax rate by a third and Inheritance tax down from a top rate of 75% to 40%. Nigel Lawson abolished the Investment Income surcharge, capital duty, National Insurance surcharge, development land tax and the tax on lifetime gifts.

Because of this the economy grew faster and more revenue came in. If our modern leaders truly revere Nigel Lawson they should start cutting tax rates.

---

## **The Government Sets Out The Special Needs and Disabilities (SEND) and Alternative Provision Plan**

I have received the letter below from the Secretary of State for Education regarding the Special Needs and Disabilities (SEND) and Alternative Provision Plan for England.

The Government recognises the need to deliver a more positive experience for children and young people with SEND and make it easier for their families to obtain the support they need for their children. The Improvement Plan sets out how it will achieve this through a single national SEND and alternative provision system.

I know from my constituents who have children with SEND that it is often difficult to navigate the system to access support and I also know how the children flourish when they do get the service they need. I am always happy to help where parents are finding it difficult to get the right support.

You may be interested in reading the full Special Educational Needs and Disabilities (SEND) and Alternative Provision (AP) Improvement Plan here: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1139561/SEND\\_and\\_alternative\\_provision\\_improvement\\_plan.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1139561/SEND_and_alternative_provision_improvement_plan.pdf)

Dear Colleague,

## SEND AND ALTERNATIVE PROVISION IMPROVEMENT PLAN

I passionately believe that it must be the government's utmost priority to ensure that no matter where you are from or what stage of life you are at, every child and young person should always be able to get a high-quality education and receive the right support in the right place at the right time – and this is particularly pertinent for children and young people with SEND or those in alternative provision.

I am writing to inform you that today the Department for Education and Department of Health and Social Care have jointly published the Special Educational Needs and Disabilities (SEND) and Alternative Provision Improvement Plan for England (SEND and alternative provision improvement plan – GOV.UK ([www.gov.uk](http://www.gov.uk))).

Publication of the Improvement Plan marks our response to the 16-week consultation period on the proposals set out in the SEND and alternative provision green paper. Through this consultation period we attended 175 events and heard from over 4,500 people, as well as receiving thousands of responses to the consultation.

I would like to put on record our thanks to all children, young people, and their families, organisations and sector groups across education, health and care who have provided feedback including via the SEND and alternative provision green paper e-consultation and through our consultation events.

It is time to deliver a more positive experience for children and young people with SEND and to restore families' confidence in the system. The Improvement Plan sets out how we will achieve this through a single national SEND and alternative provision system with the mission to fulfil children's potential, build parents' trust and provide financial sustainability. New National Standards will improve early identification of needs and set clear expectations for the types of evidence-based support that should be available

in mainstream settings, to give parents confidence in the support that should be made available for their child.

To deliver the National Standards in local areas, new local SEND and alternative provision partnerships will create evidence-based local inclusion plans that will set out how the needs of children and young people in the area will be met. These plans will be in line with the National Standards and the vision for alternative provision. By improving early identification and the quality of support, we expect that more children and young people will have their needs met consistently through ordinarily available provision in their mainstream setting, preventing escalation of need that pushes some children to Education, Health and Care Plans.

For children and young people who need a plan, we will reduce bureaucracy by introducing new standardised plans and supporting local authorities to use digital technology consistently. Our investment into specialist and alternative provision places, including opening 33 new special free schools with 49 in the pipeline, means that more children will have timely access to the right support in their local area. A three-tier alternative provision system will focus on targeted early support in mainstream schools, time-limited intensive placements in an alternative provision setting, and longer-term placements to support returns to mainstream or to sustainable post-16 destinations.

We know how important an expert workforce is in supporting children and young people with SEND or in alternative provision to fulfil their potential. We will invest in the workforce across education, health and care to build the capacity of the specialist workforce and to improve confidence and expertise in supporting children and young people with SEND promptly and effectively. This includes funding up to 5,000 early years staff to gain an accredited Level 3 early years SENCO qualification. To increase the capacity of specialists, we will use a £21 million investment to train two cohorts of educational psychologists between 2024 and 2025.

To help build parents' trust we will strengthen accountabilities, with every partner held to account, including through the new Ofsted/CQC Area SEND Inspection. From autumn 2023, local and national inclusion dashboards will provide increased transparency to parents.

To help all children and young people to lead healthy and fulfilled adult lives, we will support young people into employment including investing £18 million between 2022 and 2025 to double the capacity of the Supported Internships programme. These are complemented by the Adjustment Passports we already produce with the Department for Work and Pensions, to support young people with SEND to enter work.

Children and young people can only get the right support within a system where costs are managed effectively. An over 50% increase in high needs funding to over £10 billion by 2023-24, compared to £6.1 billion in 2018-19, will help children and young people with SEND in both special schools and mainstream schools receive the right support. We are working hard with local authorities to improve services and address deficits, including through the

existing Safety Valve programme, which has already helped authorities begin implementing plans to reform their high needs systems for the benefit of children and young people. We are also continuing to invest, through an additional £2 billion a year, from this April, secured in the Autumn statement. Of this, £400 million has been earmarked for special educational needs and disabilities and alternative provision.

Our goal is to deliver a system that is more responsive to the needs of individual children. To make sure we get this right we will use our £70 million Change Programme to establish up to nine Regional Expert Partnerships who will help us co-produce, test and refine key reforms.

The steps in the Improvement Plan cannot be delivered by government alone and local system leaders can start now in learning from and adopting good practice that already exists across the country. We look forward to working in collaboration with system leaders, parents and families, directly and through a National Board that will be co-chaired by Claire Coutinho, the Minister for Children, Families and Wellbeing and Maria Caulfield, the Minister for Mental Health and Women's Health Strategy. It is important that we work together to deliver a single national system that delivers consistently for every child and young person with SEND and in alternative provision.

Please do not hesitate to contact me should you want any further detail.

Yours sincerely,  
Rt Hon Gillian Keegan MP  
Secretary of State for Education

---

## **[The government needs to ask for substantial improvements to the Northern Ireland deal](#)**

Now more of the detail is coming out about the Northern Ireland talks, it shows us more matters need to be clarified in writing and sorted out in the Joint Committee before accepting any changes to the legal position.

The EU spokesman has told MEPs according to briefings that the ECJ will have an important role and substantial amounts of EU law will apply to Northern Ireland. He also pointed out the Stormont brake would rarely be able to work. It seems the green lane would still be subject to EU checks and to possible EU interruption to the flow of goods. That is why I have asked the government to show us a list of the EU laws that will apply to Northern Ireland from day one of any new agreements. I have asked how many VAT and Excise rules will still constrain our tax policies, and want to know more

about what information and form filling people will need to supply to allow green lane trade. It appears that EU plant and animal husbandry rules will apply. We also need to know in what circumstances the EU could suspend or modify green lane trade.

It is most important to get this right. The rest of the UK does not want to find it needs to align with the EU over tax and regulations, any more than Unionists in Northern Ireland wish to find their laws and taxes in part come from the EU where they have no vote or voice. The UK fully accepts the need to avoid a border between NI and the Republic, but also needs to avoid a border between GB and NI. Any new arrangement at the very least needs a unilateral exit route for the UK should the terms prove onerous. It remains to be seen if the Unionist parties find it acceptable so that they can rejoin the Stormont Assembly, one of the original aims of the talks.