

*Fiscal Studies* (1993) vol. 14, no. 1, pp. 95-106

# ***Budgetary Reform: The Impact of a December Budget on the Finance Bill and the Development of Tax Legislation***

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## I. INTRODUCTION

This paper considers the Government's proposals for reforming the budgetary process from the perspective of its impact on the Finance Bill and the development of tax legislation. The paper is divided into three parts. First, it summarises briefly what the White Paper has to say on the subject of the Budget tax proposals, the Finance Bill and tax administration. Thereafter, it considers the implications that a change to a December Budget will have on the Finance Bill process. Finally, the paper looks at possible ways of reforming the system by which tax legislation is developed and enacted.

The paper does not deal with the particular problems of the transitional year 1993 in which there will be both a spring and a winter Budget. The Government presently has outstanding proposals for reforming the taxation of the self-employed, trusts, company cars, financial instruments and foreign exchange gains and losses. With a major decision on the valuation of benefits in kind for tax purposes anticipated any time from the Judicial Committee of the House of Lords,<sup>1</sup> there should be more than enough to deal with in the two 1993 Budgets.

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<sup>1</sup> *Pepper v. Hart*, which is concerned with whether the existing benefits legislation requires a marginal or an average cost basis of valuation. The Judicial Committee has also heard argument on the application of the

## II. THE WHITE PAPER<sup>2</sup>

It is sometimes suggested that any government Green or White Paper which exceeds 100 pages should be ignored because clearly nothing is intended to result from it. If that is the criterion for judging such things, the Government's White Paper on Budgetary Reform, at a mere seven pages, is desperately serious stuff. Sir Humphrey Appleby, in *Yes Minister*, expressed a slightly different view of the significance of a government White Paper. In relation to Jim Hacker's proposal to honour a manifesto pledge for more open government, Sir Humphrey explained to Hacker's Private Secretary, Bernard Woolley, that the resulting White Paper would be called *Open Government* because "you always dispose of the difficult bit in the title. It does less harm there than on the statute book" (Lynn and Jay, 1981).

The White Paper on Budgetary Reform explains that from December 1993 a single Budget in that month will bring together the Government's tax plans for the coming year and its spending plans for the next three years. The Finance Bill will be published soon after the Christmas Recess and parliamentary consideration of the Bill will begin late in January. The rest of the timetable will be brought forward from its current March to August time frame. On that basis, Royal Assent to the Bill will be required by 5 May. It is assumed for the purposes of this paper that the Provisional Collection of Taxes Act ('PCTA') will be amended accordingly.

A number of advantages stemming from this change are put forward by the White Paper. First, it notes that under the present budgetary timetable, revenue and expenditure are brought together in the Financial Statement and Budget Report which is published at the time of the spring Budget. However, the focus at that time is on the tax proposals, and their link with the previously announced spending proposals is easily overlooked. If the new timetable serves to reduce the importance that is currently accorded to *detailed* changes in tax legislation, then that may be a step in the right direction. The need for a Chancellor to turn in a good performance in the parliamentary theatre on Budget Day with something that can be characterised by the Press as a 'Budget for Business' or a 'Budget for Savers' may well have added to the pressure to produce a package of tinkering tax changes that have produced little measurable benefit. If that can be avoided, so much the better.

Second, the White Paper suggests that the earlier announcement of tax proposals should help taxpayers to plan their own affairs and reduce the administrative burden on employers in implementing tax and National Insurance changes. The Government's views as to how taxpayers should plan their tax affairs may not necessarily coincide with taxpayers' own ideas! The White Paper

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Hansard Rule in the case and whether the taxpayer is entitled to refer to certain ministerial statements on the meaning of the legislation at the time of its enactment.

<sup>2</sup> HMSO, 1992.

notes that earlier publication and completion of the Finance Bill will mean that taxpayers and practitioners will be aware of the precise form of tax changes before they take effect. While that may be an advantage in some cases, it may, overall, be a marginal one. Under the present timetable the final form of the Finance Bill proposals is usually known by June and proposals introduced at a late stage to the Bill often only apply from the date of introduction. Other changes may only take effect from Royal Assent in any event.

In addition, where there is scope for creative tax planning as a result of tax proposals, the changes often operate from Budget Day or from any earlier announcement, as the White Paper recognises. Where that option is not available, the Government can at present rely upon the limited available time between the Budget and the start of the new tax and financial year and the absence of the Finance Bill to restrict the scope for tax planning. Changes can on that basis take effect from the beginning of the new tax and financial year. Under the new arrangements, even though the January Finance Bill may not have received the Royal Assent by April, many of its provisions will effectively be in final form before the end of March. Accordingly, it is likely that closer attention will be paid to the need for forestalling legislation to limit the scope of interim planning, but the need for such legislation should not be overstated.

Third, income tax and National Insurance decisions are presently taken at different times. They will now be brought together so that they are implemented at the same time in April. This should bring administrative benefits for employers but if it also represents a further small step towards the eventual alignment (if not formal integration) of income tax and National Insurance rules, this is likely to be welcomed by many employers.

Finally, however, the clearest benefit of the change will be the ability to merge two PAYE recoding exercises into one. At present, new PAYE codes are issued in January based on existing tax rates and allowances and are then amended after the spring Budget so that the budget changes only take effect in the first pay packet after 17 May, backdated to 6 April. There will now be one recoding exercise, to take effect from 6 April — unless there is a change in tax rates or allowances during the passage of the Finance Bill. The Inland Revenue has issued a consultative document on the impact of this change on employers' payroll systems to which the Institute of Taxation and other bodies have responded.<sup>3</sup> The Institute has expressed concern that while the change offers the opportunity for simplification and a saving in costs for the Inland Revenue, some of the detail of the new procedures may impose additional compliance costs on employers, in particular the need to distinguish the source of the code — whether obtained from the inspector, via a general uplifting or from Form P45. These problems may, however, be resolved through the ongoing consultations with the Inland Revenue.

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<sup>3</sup> 'December Budget: effect on operation of Pay As You Earn', Inland Revenue Press Release, 1 June 1992.

### III. THE FINANCE BILL

If these are some of the advantages to be gained from a change to a December Budget, what then are the implications for the Finance Bill? This is the subject of a paper submitted to the Government by the Special Committee of Tax Law Consultative Bodies, of which the Institute of Taxation is a member body.<sup>4</sup> The White Paper anticipates that the Finance Bill will be introduced after the Christmas Recess in January and will receive the Royal Assent by early May, as compared with the present April to August timetable. In fact, while the PCTA presently establishes an August cut-off date for the Bill, in practice there is pressure to get the Bill through earlier and Royal Assent more normally is given by around 25 or 26 July.

While nominally the same time will be taken over the Bill under the new timetable, a comparison with recent years by the Special Committee has suggested that there will in fact be a significant loss in the number of days during which the Bill is before the House of Commons. The Special Committee has taken the actual budget timetable in each of the years from 1984 to 1991 (excluding the 1987 Bills which were affected by the election in that year) and, working back from the date of the Finance Bill's Third Reading, has calculated how the timetable would have been affected had there been a December rather than a March Budget. The results suggest a substantial reduction in the number of days in the process between First and Third Readings of the Bill, ranging from 50 days in 1986 and 1989 to 30 days in 1985.

At this stage the likely impact on the Finance Bill timetable of a change to a December Budget can only be estimated. The possible scale of any such impact depends upon what assumptions are made as to the parliamentary timetable following the Budget, in particular the date of publication of the Bill and the PCTA date. However, if there is to be a May cut-off date under the PCTA (and there is no reason why there must be a May date), it seems improbable that, with the Christmas and Easter Recesses, there will be *more* time available. Intuitively, it seems likely that there will be less time. A typical year under the existing procedure would be for the Bill to be published in mid-April and for the Second Reading to be at the end of April. The Committee stage, and detailed representations from outside Parliament, would occupy May, June and early July — say 72 days. Report and Third Reading would be around 10 and 11 July, with the House of Lords and Royal Assent taking another two weeks.

Under the new procedure, the Bill would be published mid-January after the Christmas Recess, with the Second Reading following after the conventional two clear weekends. Seventy-two days from the beginning of February places Report

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<sup>4</sup> Special Committee of Tax Law Consultative Bodies, 1992. The member bodies of the Special Committee are the Institute of Taxation, the Institutes of Chartered Accountants of England & Wales and Scotland, the Law Societies of England & Wales and Scotland, the Chartered Association of Certified Accountants, the CBI, the Institute of Directors, the Association of British Chambers of Commerce, and the British Bankers Association.

and Third Reading around 13 and 14 April, following which the House of Lords stage and Royal Assent can be met before 5 May. However, the Easter Recess has to be accommodated within this timetable. While the Whit Recess intervenes at present in May, it is shorter and at an earlier stage of the process. Under the new timetable, there will be inevitable pressure to complete the Committee stage before Easter, even if Report is taken thereafter. However, it is the Committee stage which least requires to be truncated.

Calculations based on the date of publication of the Finance Bill between 1984 and 1991 and the date of the Easter Recess, coupled with an assumption as to the likely date of Report and Third Reading, still suggest a reduction in House of Commons time of, on average, between 21 and 28 days (or three to four weeks) as compared with the Special Committee's figures of, on average, 41 days (or nearly six weeks). By any standards, this is a potentially serious loss of time that requires the fullest consideration and discussion.<sup>5</sup>

It might be that if there is less legislative time available, there will be less tax legislation and that will be for the good. However, in the face of over 3,000 pages of tax legislation since the present Government took office in 1979, and with the various proposals in prospect that have already been mentioned, one should be sceptical about such a proposition.

For many years there has been widespread criticism of the Finance Bill procedure and a large number of different proposals have been put forward for its reform. The most recent review of the legislative process in general is being conducted by the Hansard Society which is due to report in 1993. However, none of the previous proposals for reform have suggested that the Finance Bill process should actually be *shortened*.

#### **IV. THE TAX REFORM PROCESS**

Whatever the length of parliamentary time allowed, to make a final judgement on the Finance Bill procedure and timetable requires that it be put in the overall context of the process by which specific tax proposals are formulated, enacted and put into operation. The Budget, and the Finance Bill that follows it, can be regarded as marking the end of the formulation stage for tax proposals and the start of the practical implementation stage as the Revenue departments, taxpayers and practitioners get down to interpreting and applying the rules that government has formulated and Parliament is being called upon to enact. Within the overall process there are a number of discernible, if interlinked and overlapping stages:

- (1) policy formulation and evaluation;

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<sup>5</sup> The Financial Secretary to the Treasury, Stephen Dorrell, subsequently confirmed at the conference that there was no intention on the Government's part to restrict the time available for the Bill. It is assumed that any change in the PCTA date will not bring it back to as early as 5 May.

- (2) technical appraisal and legislative drafting;
- (3) enactment;
- (4) post-legislative amendment and refinement; and
- (5) post-legislative interpretation, application and guidance.

The satisfactory outcome of the enactment stage depends very largely upon how well stages (1) and (2) have proceeded.<sup>6</sup> It also depends upon what is regarded as within the enactment stage. In the present context this paper has focused on the Finance Bill, but the enactment stage can also include the use of secondary and tertiary legislation.

The process of tax reform has been examined at length elsewhere and is outside the scope of this paper.<sup>7</sup> The paper is, therefore, confined to some comments as to what needs to be done in the light of the present proposal for a December Budget and the Finance Bill that will flow from it.

There is now extensive pre-Budget consultation on prospective tax changes. The success of this process should have a direct impact on the legislation to be contained in the Finance Bill. There does, however, need to be a clear appreciation as to what consultation is about. In the writer's view, its purpose is to enable government to make better-informed decisions on tax policy matters and to improve the quality of the eventual legislation. It is not about consultees getting their own way (that is, lobbying) nor, necessarily, about achieving a compromise or consensus that just ensures a smoother parliamentary ride but fails to achieve any satisfactory fiscal policy objective. This is not to underrate the importance of assessing the impact of tax changes or the likely objections to them. Ultimately, however, the Budget and Finance Bill procedure should be geared to requiring the Government to justify its proposals. They will be the better for being formulated against clear and well-researched policy objectives rather than some confused consensus. Related to that, the tax policy institutions in the UK, in particular those in the Treasury, in the writer's view, require strengthening (see Gammie (1992)).

Most important, however, whatever the length of the Finance Bill procedure, complex tax legislation needs to be exposed in draft for comment before it reaches a stage at which it can only be amended in accordance with rigid parliamentary procedures. The same is true in many other legislative areas. In this respect, the Special Committee has proposed that following a December Budget the Finance Bill should be published in draft form in January but only presented to Parliament in April, so providing a period during which the Government can freely amend its provisions before seeking parliamentary approval for its measures. On the basis that tax rates and allowances have been

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<sup>6</sup> For an evaluation of how these stages are conducted in a number of other countries, see Arnold (1990).

<sup>7</sup> See, for example, Robinson and Sandford (1983), Special Committee of Tax Law Consultative Bodies (1990) and Gammie (1990).

announced in December, the delay in implementing them should not affect the administrative gains for PAYE codings, which even on the Government's own timetable for the Bill, assume that those rates and allowances will not change after the December Budget.

Should an election intervene, as occurred in 1992, the Government is perfectly able to ensure that a Finance Bill is passed containing its principal measures before Parliament is dissolved. In addition, the need for forestalling legislation might be more easily assessed over the January to April period. Certainly, those who sought to take undue advantage of any proposed changes could not do so with the certain knowledge of what final legislation would offer.

There are a number of variations on this theme that could be pursued. The writer has previously suggested (Gammie, 1988 and 1989) that the Finance Bill should be split in two, with rates and allowances being dealt with fairly shortly and more technical measures being incorporated in another Bill to which more time would be given. A split is already made between the clauses taken in Committee of the whole House and those taken in Standing Committee. This proposal would merely extend that principle by incorporating the two in separate Bills and giving more time to the more technical proposals. These suggestions were made in relation to the existing timetable and envisaged that the technical Bill would not receive the Royal Assent until October. They fit equally well with a December Budget, with the short Finance Bill following in January containing the main rate and allowance changes and a longer technical Bill being published in draft and then enacted between April and July as at present.

This would mean that there would be a longer lead time between the announcement of proposals and their final enactment and sacrifice the advantage mentioned in paragraph 22 of the White Paper of reducing the uncertainty of amendment after the start of the financial and tax year. However, that uncertainty is nothing as compared with the uncertainty of bad legislation, hastily introduced as the Bill careers through its short life in Parliament. If a longer procedure offers the opportunity for better legislation, any temporary uncertainty is a price worth paying for the longer-term certainty that clear and well-drafted provisions can bring.

A difficulty that is sometimes suggested with such proposals is that the completion of one set of fiscal measures then encroaches on the Government's preparation for the next set. As the writer has never seen the budget preparation process operate from within government, it is difficult to know how much credence can, or ought to, be given to this point. It is hard to believe that this is more than a matter of organisation and resources which should not be beyond our capacity to achieve. The formulation of tax policy and consultation take time and are ongoing processes. To believe that they can be neatly divided up into annual cycles, one of which is signed off and another then started, is surely misconceived and, indeed, does not accord with the current way of doing things.

In the writer's view, this is no objection to the extension of the Finance Bill process in the ways that have been suggested.

However long the consultative process, and whatever form it takes, the results of that process have to be reflected in the final legislation. In November last year the then Financial Secretary announced the Government's intention to amend the group relief rules for losses to reverse a decision of the Court of Appeal. Draft legislation was published in January and was subject to substantial comment. However, the draft legislation was incorporated in the Finance (No. 2) Act 1992 with only minor amendments and at the same time the present Financial Secretary announced that the Inland Revenue would be reviewing and updating a Statement of Practice and Extra-Statutory Concession on the legislation to take account of the many representations that had been made on the draft legislation.

Now is not the time to argue the detail of this particularly unsatisfactory matter. Explanations have been offered as to why it was dealt with in this way. In the writer's view, those explanations do not withstand critical analysis. To say, for example, that many responses, although relevant to the subject matter under review, went beyond the legislative change that the Government had in mind is merely to shift the criticism from the legislative draftsman to the draftsman of his terms of reference. Here, as elsewhere in this year's Finance Act, to enact anti-avoidance provisions in a particular form and then temper them with Extra-Statutory Concessions or Parliamentary Statements as to how the Revenue will apply them is to deprive taxpayers of their normal rights of appeal and to leave them at the mercy of administrative discretion. In this area of Revenue practice and concession, my researches suggest that by July 1992 there were some 189 current published Extra-Statutory Concessions as compared with 94 in 1979 and 62 in 1970. Some 69 of the 1979 concessions are still current in 1992.

This leads to a final point. Primary legislation is a particularly ineffective means of fine-tuning the tax system. It is already extremely difficult to get technical amendments to existing legislation into the Finance Bill and this will be more difficult still if the current Finance Bill procedures remain the same but with even less parliamentary time to complete them. The system works (if that is the right word), as the 1936 Income Tax Codification Committee put it, "by adding a patch here and there, the Courts interpreting particular provisions, and the Inland Revenue Department devising practical expedients".<sup>8</sup> That result was unsatisfactory in 1936 and it is no more satisfactory in 1992. The Institute of Chartered Accountants lists some 279 detailed technical anomalies that have been outstanding for a number of years. Not all are worthy of implementation but the fact that *none* of them has been implemented is at least a matter of note.

Solutions to these problems lie in two directions: first, an effective means needs to be found that will ensure that primary legislation that is known to be defective or out of date can be reviewed and amendments proposed; second,

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<sup>8</sup> Departmental Committee on Income Tax Codification (1927-36), Cmd 5131, para. 16, p. 12.



greater use needs to be made of secondary and tertiary legislation to fine-tune the legislation and to deal properly with concessions and practices that really should now be given a cloak of legislative respectability. It is clear, however, that the greater use of secondary and tertiary legislation will not command support until satisfactory means are found of scrutinising such legislation. This may seem to be an illogical stance given three factors: first, there is already a great deal of what many would regard as unscrutinised tertiary legislation in the form of Revenue practice statements and concessions; second, in practice, secondary legislation can be and is consulted upon outside the time constraints of a Finance Bill procedure; and, third, primary legislation receives scant attention at the best of times and can be introduced at the final stages of the Finance Bill process — as can be seen with so many measures in 1992 — so ensuring no proper scrutiny at all.

Collectively, however, these points merely illustrate the unsatisfactory nature of the present system. At quarter-to-three in the morning of 1 July — or 30 June in House of Commons terms — the Financial Secretary was driven to remark on the subject of equity notes<sup>9</sup> that he

sought to comment on the way in which the new clause would be interpreted by the Revenue in practice. It would be easier if we could define precisely not merely the circumstances dreamt up to benefit that arrangement but those that will be in future. The need for a flexible basis in the law is underlined by the fact that the hon. Gentleman began by saying that we discussed the point two years ago in the context of dual residency, and that we are again discussing it within two years in the context of equity notes. We should try to avoid entertaining the Committee with this debate on an annual basis.

Some would argue that the problem and the solution in this area lie more appropriately in an examination of the underlying policy rather than in tinkering with the detail of the legislation. Too often the easy option is taken of blaming tax avoiders for the complexity and unsatisfactory nature of tax legislation. However, tax avoidance can be one of the best guides to the deficiencies inherent in the tax system because those who seek to avoid tax are by definition playing on the system's weaknesses. While it is often convenient for governments and tax authorities to castigate tax avoiders for their activities, we might more sensibly seek to identify the weakness in the basic structure of the tax system that gave rise to the avoidance in the first place.

However, whatever the different attitudes to tax avoidance, the solution should never lie in enacting unsatisfactory legislation and leaving the Inland Revenue to apply it as it thinks fit. One has sympathy for a Financial Secretary who has to debate these matters at an early hour of the morning. It brings to mind

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<sup>9</sup> HC Official Report, Standing Committee B, 30 June 1992, col. 446, dealing with New Clause 7, which became F(No. 2)A 1992, s.31, amending the definition of a distribution for corporation tax purposes to include interest paid on certain perpetual or long-dated securities.

Sir Geoffrey Howe's observation — and no paper on this topic would be complete without at least one reference to his Addington Society address in 1977 — that “few people are at their most receptive to the intricacies of sale and leaseback provisions explained at 3.30 in the morning” (Howe, 1977).

The Armstrong Committee (1980) proposed a Standing Committee to examine the operation of existing taxes and propose changes to them, and this suggestion, in one form or another, has been made from other quarters.<sup>10</sup> With such a Committee there may be scope to look to greater use of secondary and tertiary legislation as well as correct the deficiencies in the existing primary legislation.

## V. CONCLUSION

The annual nature of such taxes as income tax serves in the UK the essential constitutional function of requiring a government to come each year to Parliament to renew its revenue-raising powers. By dealing with revenue and expenditure plans at the same time, the hope is that the Government's proposals can be presented in a more coherent and consistent way and lead to a better-informed debate on the choices and trade-offs between public expenditure, taxation and borrowing. On the basis that government's spending plans are rarely if ever altered while taxing proposals are occasionally altered, the overall effect might in fact be to introduce a greater rigidity on the taxing side.

However, few of the measures in the Finance Bill relate directly and immediately to funding the Government's current expenditure. More are fiscal fine-tuning or longer-term change involving no immediate budgetary cost or, at least, a cost that in the overall scheme of the Government's current expenditure is of less significance than its importance to the longer-term structure of the tax system. On that basis, there would be good arguments for removing many of the technical measures from the budget process altogether and putting them into a separate technical Bill. This, however, raises questions of what is technical and what is policy and the right way to deal with each. Categorising changes to tax legislation has been attempted by many: the Armstrong and Renton Committees<sup>11</sup> each looked at this. The issue, however, is not so much a matter of categorising the problem as deciding on the solution: do you address tax problems by tinkering — a limited amendment or a recasting of provisions — or by reforming — asking whether this is the best way of achieving the underlying policy? For this reason the Budget and Finance Bill process needs to be put into the context of the whole taxing process previously described.

The White Paper on Budgetary Reform did not set out to tackle these issues but it is clear that not only does it offer the opportunity for us to look more

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<sup>10</sup> Wheatcroft, 1968; Special Committee of Tax Law Consultative Bodies, 1988.

<sup>11</sup> Renton Committee, 1975, Ch. 17.

closely at what can be done to improve the Finance Bill process, but it may make that need more urgent if in fact a likely result of a December Budget is the restriction in available time for considering detailed tax measures. No amount of parliamentary time will make the technicalities of tax more interesting to Members of Parliament. At the same time it will always be impossible for primary legislation to encompass all the detail that a tax system requires in the modern world. For these reasons we need:

- (1) a procedure that enables well-considered legislation to be put before Parliament for its approval;
- (2) appropriate ways of dealing with more of the detail outside the procedure for primary legislation; and
- (3) proper methods for reviewing the detail, operation and administration of the tax system as a whole.

Sir Charles Davis drew the Renton Committee's attention to the fundamental distinction between UK and Community law (Renton Committee, 1975, para. 9.5):

... [Our legislation] is customarily drafted with almost mathematical precision, the object (not always attained) being in effect to provide a complete answer to virtually every question that can arise.... With Community law, certainty ... is much less important and the main desideratum appears to be the logical formulation of an idea so that the general objective of the legislation is never lost sight of.... Essentially, the dilemma seems to me to be a choice between two eminently desirable but mutually exclusive objectives namely clarity and certainty.

The writer does not necessarily share his view that clarity and certainty are so mutually exclusive. However, the European influence on the UK's tax system (as on its legal system as a whole) is more likely to grow than to diminish. The direction set out in (1) and (2) above is consistent with that influence.

As regards the proposal in (3) above, in the final analysis, what is needed are satisfactory ways in which those responsible for shaping our tax system and for operating it can be made accountable for the way they approach their responsibilities. To return to *Yes Minister*, Sir Arnold Robinson, Secretary to the Cabinet, pointed out to Bernard Woolley that "Open Government is a contradiction in terms. You can be open — or you can have government". The idea behind that view applies not just to government but to many other activities. If people know what you are doing, you can be called to account for it.

The possibility of an independent review committee has been suggested by many<sup>12</sup> but seems as remote a possibility as ever. Such a committee with real powers would, as the Armstrong Committee effectively acknowledged, encroach upon the Government's own prerogative in the taxation field. However, if there

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<sup>12</sup> See, for example, Wheatcroft (1968, p. 392).

is support outside government for such a proposal, perhaps the solution is not to wait for government to act but to establish such an independent review committee outside government. The proposals by the Legal Risk Review Committee for a Financial Law Panel provide an interesting development which may provide an appropriate precedent.

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