



HOUSE OF COMMONS

LONDON SW1A 0AA

The Rt. Hon. Rachel Reeves MP
Chancellor of the Exchequer
[By Email]

11th September 2024

Dear Rachel,

RE: The Impact of the Government's Education Tax on SEND Children

We write to you as Surrey MPs concerned about the Government's proposal to impose VAT on independent school fees starting January next year, making the UK the only country in Europe to tax education. While the policy's stated aim is to support higher state school spending, it carries significant risks, particularly for some of the country's most vulnerable children with special educational needs and disabilities (SEND).

There are currently around 100,000 pupils in the UK attending specialist independent schools due to their high needs. 93% of those pupils do not have an Education, Health and Care Plan (EHCP). As a result, they would not qualify for any exemption under the proposed policy. These families face a potential 20% increase in school fees in just a few months' time. The timescale for implementation of this policy does not enable this to be addressed, with current waiting lists from referral to obtaining an EHCP in Surrey often over 2 years. Thousands of these children, who have settled into their school, made friends, and many of whom will be in examination years, will therefore be forced to leave their schools due to the sudden financial burden on their families.

This issue extends beyond the families directly affected. Should these children be withdrawn from independent schools and placed into the state system, our state schools and teachers will have to manage classes that are not only larger, but also with more children with complex needs that have been forced into mainstream provision. As you are aware, resources for additional support are only available once an EHCP has been approved, therefore without this schools will not have the resources to meet this need and these children risk not being able to access the support they need. For many schools, this will introduce significant challenges and it will come at a greater cost to the taxpayer overall – entirely at odds with the Government's intention to use the policy to raise revenue.

Almost 1,000 parents from across Surrey have responded to a local survey carried out by Claire Coutinho MP, stating that they are considering withdrawing their children from their school as a result of this policy. Many of them discussed their concerns that their children will find it difficult to adjust to a new school environment or not receive the specialist care they need. Others had concerns about the pressure this would place on local state schools.

This ideological policy is clearly not in the best interest of all children, especially those with SEND. We believe you should be supporting parents who decide to choose alternative provision to address their children's complex needs, alleviating pressures on the state system in the process.

We urge you to reconsider the policy overall, and introduce an immediate exception for children with SEND attending independent specialist schools – whether or not they have an EHCP.

Yours sincerely,

The Rt. Hon. Claire Coutinho MP
Member of Parliament for East Surrey

Dr Ben Spencer MP
Member of Parliament for Runnymede and Weybridge

Greg Stafford MP
Member of Parliament for Farnham and Bordon

The Rt. Hon. Jeremy Hunt MP
Member of Parliament for Godalming and Ash

Rebecca Paul MP
Member of Parliament for Reigate

Lincoln Jopp MC MP
Member of Parliament for Spelthorne

As with many families in Surrey, some Members in this group (Dr Ben Spencer, Rebecca Paul & Greg Stafford) have children in independent education and declare an interest in this policy.