# Speaker of the House faces backlash over VAT implications for private school fees



The Speaker of the House of Commons, Sir Lindsay Hoyle, faces significant criticism following his actions in a pivotal case regarding the applicability of VAT on private school fees, which has now entered a crucial judicial phase. This legal battle has drawn attention due to the substantial implications for families with children who have special educational needs (SEN).

The government's last-minute attempt to challenge the inclusion of key evidence has raised eyebrows, with many labelling it as an 'opportunistic' move. Specifically, the government sought to have the High Court dismiss a National Audit Office (NAO) report that is central to the case. This report has been pivotal in highlighting flaws within the SEN system, which parents argue are exacerbated by the government's proposed tax on independent school fees that could make it financially unviable for them to maintain their children's current educational provision.

Scheduled for Monday, an emergency hearing has been convened to determine the admissibility of the NAO report, with a potential cost to taxpayers amounting to tens of thousands of pounds. All parties involved in the original hearing, including a team of four leading barristers representing the government, are expected to return to court. Representing the Speaker of the House, David Manknell KC will also participate in the proceedings.

The NAO report has been instrumental for parents and the Independent Schools Council, as it illustrates the challenges SEN children face when displaced from private institutions. Advocates assert that these children cannot receive adequate educational support within the state sector. The case has been framed around the assertion that the new tax imposed by Chancellor Rachel Reeves violates the educational rights of children requiring special assistance. The government, however, maintains that affordable education can still be provided within the state system for these pupils, despite the financial barriers that may arise from the proposed tax.

Interestingly, the NAO report, published in October 2024, has been publicly acknowledged by various government officials, including Education Secretary Bridget Phillipson. They have used its findings to illustrate the need for reform in the SEN sector. However, during the proceedings, Sir Lindsay Hoyle raised potential questions about the report's suitability as evidence, suggesting it might not be reliable for parents to base their case on.

An anonymous source indicated to the Daily Mail that the Speaker's concerns came without prior notice, and it was noted that the government had not objected to the NAO report during the earlier stages of the case, describing the timing of the objection as 'outrageous'. The source asserted, “the issue went quiet; then at the end of the hearing, the government... opportunistically stated that they did indeed object to the use of the report."

Legal representatives for the claimants, such as James Gardner from SinclairsLaw, have expressed concerns about the government’s motivations in seeking to prevent the NAO report from being presented in court. Gardner stated, “The NAO report is a truly important document – it lays bare the severity of the funding crisis that means the most vulnerable pupils are not getting the educational support that they need.” He raised critical questions regarding the government's reluctance to allow the report's findings to inform the court’s deliberations, implying it could hinder justice for children with SEN.

As the legal wrangling continues, the case has implications for a significant number of families. Should the government lose the case, it could be compelled to reconsider the tax implications affecting 550,000 students enrolled in independent schools, with around 100,000 of these students identified as having special educational needs.

Source: [Noah Wire Services](https://www.noahwire.com)

## References

* <https://www.standard.co.uk/news/politics/victoria-atkins-vat-keir-starmer-oliver-dowden-mps-b1214814.html> - This article discusses the controversy surrounding the application of VAT on private school fees, which is a central theme in the legal case involving the Speaker of the House of Commons. It highlights political tensions and questions around the policy's impact.
* <https://www.theyworkforyou.com/debates/?id=2024-10-08d.164.1> - This debate in the House of Commons addresses concerns about imposing VAT on independent schools, including the impact on SEN students and the broader education sector. It reflects the ongoing discussion and criticism around this policy.
* <https://www.vacourts.gov/courts/scv/rulesofcourt.pdf> - Although from Virginia, this document provides insights into court procedures and the handling of evidence in legal proceedings, which are relevant to understanding the judicial phase of the VAT case involving the Speaker of the House of Commons.
* <https://www.mass.gov/guide-to-evidence/article-xi-miscellaneous> - This guide from Massachusetts discusses the admissibility of evidence and procedural rules in court, offering a general framework for understanding legal battles over evidence like the NAO report.
* <https://www.youtube.com/watch?v=TmB4oGiONNU> - This video discusses criticism of Sir Lindsay Hoyle, the Speaker of the House of Commons, highlighting his controversial actions and expenses. While not directly related to the VAT case, it contextualizes broader issues surrounding his role.