Budget 2025: consultations and calls for evidence – members input invited

General Features

05 January 2026

The government announced five immediate calls for evidence and consultations in Budget 2025. We summarise these below and invite members to send us their comments.

Business Rates and Investment: Call for Evidence

The CIOT's Business Rates Working Group will be looking at this call for evidence (see tinyurl.com/yc59yt7j), which focuses on how reform of the business rates system can be used to incentivise and secure more investment by Britain's businesses. It seeks to gather more detailed evidence on how the business rates system influences business investment decisions, reforms to incentive investment and valuation methodology. This evidence will be used to inform policy development and design.

Visitor levy in England

This consultation (see tinyurl.com/2vr3pchy) seeks views on the design of a new Mayoral power to create visitor levies on overnight stays in England, including:

- whether Foundation Strategic Authorities should also have the power to create overnight visitor levies;
- how any revenues collected should be used;
- the types of accommodation that will and will not be included;
- how levy rates should be calculated and the powers to change them;
- what needs to be done to introduce a levy and to change it;, and
- liability for the levy and how this will be assessed.

Tax Support for Entrepreneurs: Call for Evidence

The CIOT's Owner Managed Business Committee will be leading on the response to the call for evidence (see tinyurl.com/mry6fdac), which seeks views on the effectiveness of existing tax incentives, and the wider tax system, for business founders and scaling firms, and how the UK can better support these companies to start, scale and stay in the UK. It asks for evidence on the incentives to use Venture Capital Trusts and Enterprise Investment Scheme, the effectiveness of Enterprise Management Incentives, and what types of tax policies and incentives are most effective. It also asks the extent the tax system influences reinvestment into start-ups, and whether Business Asset Disposal relief influences decisions on the sale of a business.

Reforming the customs treatment of low value imports into the United Kingdom

Following the announcement of the removal of the £135 customs duty relief for low-value imports, this consultation seeks views on certain elements of a new set of customs arrangements for these goods (see tinyurl.com/247m6kvh). It covers the design of the new arrangements, including what data to collect, how the tariff should be applied, whether to apply an additional fee on low value imports to fund administration, and potential changes to VAT collection to reflect the new arrangements.

Consultation on the introduction of electric vehicle excise duty

At Budget 2025, the government announced electric vehicle excise duty (eVED): a new mileage charge for electric and plug-in hybrid cars, which will take effect from April 2028. This consultation sets out further detail on how the new charge will work and seeks views on its design and implementation (see tinyurl.com/y5fcm86j).

Please send your comments on any of these consultations to technical@tax.org.uk by 31 January 2026.

Matthew Brown mbrown@ciot.org.uk