POLITICAL INTELLIGENCE

Autumn Statement 2022

Sector-by-sector breakdown and stakeholder reaction

Contents

Introduction

In the face of a recession and cost-of-living crisis, UK Chancellor of the Exchequer Jeremy Hunt delivered his Autumn Statement on 17 November with plans for a £55bn fiscal consolidation, with just over half from spending cuts and the rest from higher taxes. “We aren’t immune to these headwinds, but with this plan for stability, growth and public services, we will face into the storm,” he told Parliament, adding that the independent Office for Budget Responsibility (OBR) forecast the measures would lead to a shallower recession and weaker inflation.

The headline measures included a freeze in income and other tax thresholds for a further two years to 2028, higher windfall taxes on energy firms, and slower growth in public spending. Hunt also announced that benefits and state pensions would rise in line with inflation, higher education and health spending, and continued support for energy costs. Nevertheless, the OBR forecast rising prices, fueled by the recovery from the Covid crisis and war in Ukraine, would reduce living standards by 7 percent, wiping out the previous eight years’ growth. It also predicted a recession lasting more than one year, along with higher unemployment and public debt, and said the tax burden was set to rise to its highest level since the end of World War II.

This Dods Political Intelligence report provides a sector-by-sector breakdown of the key Autumn Statement announcements and a selection of initial stakeholder reactions to the measures.

Fiscal and economic overview

The latest forecasts from the Office for Budget Responsibility (OBR), the UK’s independent fiscal watchdog, showed the economic outlook has deteriorated sharply since its last prediction in March.

The OBR’s Economic and Fiscal outlook (EFO), which is released alongside and includes the measures announced in the Autumn Statement, forecast UK CPI inflation would peak at a 40-year high of 11 percent in the current quarter, higher than the peak forecast in March but below what it would have been without the government’s energy price support measures. The annual rate of inflation would be 9.1 percent in 2022, easing to 7.4 percent in 2023 and then dropping sharply in the middle of the decade, it said. As a result, living standards are set to erode by 7 percent in total over the next two years (2023-24), wiping out the previous eight years’ growth. It forecast the squeeze on real incomes, rise in interest rates, and fall in house prices, would lead to a recession lasting just over a year with a 2 percent fall in GDP. Unemployment rises by 505,000 from 3.5 percent to peak at 4.9 percent in the third quarter of 2024, it predicted.

The OBR said the medium-term fiscal outlook had “materially worsened” since their last forecast in March. In March, the OBR had the government meeting its fiscal targets from 2023-24 onwards with underlying public sector net debt to fall the same year. However, relative to March, the OBR predicted a £75bn increase in the pre-measure’s deficit in 2026-27 due in large part to higher debt interest payments.

The impact of the Autumn Statement plans for a £55bn fiscal consolidation on borrowing will first push up underlying debt to 97.6 percent of GDP in 2025-26, before tax rises and spending cuts lead it to fall modestly over the following two years. The OBR said that under the measures announced, the government will achieve its two new fiscal targets: to get borrowing below 3 percent of GDP and underlying debt falling in five years' time.

Relevant documents

Autumn Statement 2022: http://bit.ly/3EFXuJQ
Chancellor's Transcript: http://bit.ly/3UXcXL6
Charter for Budget Responsibility: Autumn 2022 update: http://bit.ly/3TKACgv
Office for Budget Responsibility Economic and Fiscal Outlook: http://bit.ly/3X9Tad7
Central Government Supply Estimates 2022-23: https://bit.ly/3TIABKe

Sector breakdown

Business, Economy, and Financial Services

- Review retained EU law to identify changes that can be made over the next year.
- Published a consultation response on reforms of Solvency II.
- The government will fix the Lower Earnings Limit and the Small Profits Threshold for National Insurance at 2022-23 levels in 2023-24. The Upper Secondary Threshold, Apprentices Upper Secondary Threshold, and Veteran Upper Secondary Threshold, fixed at £50,270 per annum until April 2028. The Freeport Upper Secondary Threshold will also be fixed at £25,000 per annum.
- Fix inheritance tax nil-rate bands at current levels until April 2028.
- Income tax additional rate threshold will be lowered to £125,140 from £150,000 from 6 April 2023. The ART for non-savings and non-dividend income will apply to taxpayers in England, Wales, and Northern Ireland. The ART for savings and dividend income will apply UK-wide.
- Reduce the Dividend Allowance to £1,000 from £2,000 from April 2023, and to £500 from April 2024, and reduce the Capital Gains Tax Annual Exempt Amount from £12,300 to £6,000 from April 2023 and to £3,000 from April 2024.
- Uprate the Married Couple's Allowance by the September CPI figure of 10.1 percent for the 2023-24 tax year.
- The Stamp Duty Land Tax cut will remain in place until 31 March 2025. The government will amend the Stamp Duty Land Tax (Reduction) Bill to implement this measure.
- The annual chargeable amounts for the Enveloped Dwellings (ATED) will be uplifted by the September CPI figure of 10.1 percent for the 2023-24 ATED charging period.
- Fix the level at which employers start to pay Class 1 Secondary NICs for their employees (the Secondary Threshold) at £9,100 from April 2023 until April 2028. Employment Allowance means that 40 percent of businesses do not pay NICs and will be unaffected by this change. Secondary Legislation to come in early 2023.
- Changes to the Bank Corporation Tax Surcharge will go ahead from April 2023. Banks will be charged an additional 3 percent rate on their profits above £100m.
- From April 2023, the rate of Diverted Profits Tax will increase to 31 percent from 25 percent, in order to retain a six-percentage points differential above the main rate of Corporation Tax
- The VAT registration and deregistration thresholds will not change for a further period of 2 years from 1 April 2024.

- Legislate to implement the globally agreed G20-OECD Inclusive Framework Pillar 2 framework in the UK for accounting periods beginning on or after 31 December 2023.
- Remove tariffs on over 100 goods for two years to put downward pressure on costs for UK producers. The measure will remove tariffs up to 18 percent on goods.
- Legislate in Spring Finance Bill 2023 so shares and securities in a non-UK company acquired in exchange for securities in a UK close company will be deemed to be located in the UK.
- Invest a further £79m over the next five years to enable HMRC to allocate additional staff to tackle more cases of serious tax fraud and address tax compliance risks among wealthy taxpayers.
- The requirement to make the renewal of certain licenses in Scotland and Northern Ireland conditional on applicants completing checks to confirm they are appropriately registered for tax will now come into force for license renewals from October 2023 rather than April 2023. This measure will be legislated for in Spring Finance Bill 2023.
- From April 2023, large multinational businesses operating in the UK will be required to keep and retain transfer pricing documentation in a prescribed and standardised format, set out in the OECD's Transfer Pricing Guidelines (Master File and Local File). This will be legislated for in Spring Finance Bill 2023.
- HMRC will continue to consult on a Summary Audit Trail.
- An Online Sales Tax will not be introduced.
- Business rate bills in England will be updated to reflect changes in property values.
- Business rates multipliers will be frozen in 2023-24 at 49.9 pence and 51.2 pence.
- Support for eligible retail, hospitality, and leisure businesses will be extended and increased from 50 percent to 75 percent business rates relief up to £110,000 per business in 2023-24.
- Bill increases for small businesses losing eligibility or seeing reductions in SBRR or Rural Rate Relief (RRR) will be capped at £600 per year from 1 April 2023.
- The improvement relief to ensure ratepayers who do not see an increase in their rates for 12 months as a result of making qualifying improvements to a property they occupy, that was announced in the Autumn 2021 Budget, will now be introduced in 2024.
- Rules on super-deduction are no longer required.
- £1.6bn through a Transitional Relief Scheme. The 'upward caps' will be 5 percent, 15 percent and 30 percent, respectively, for small, medium, and large properties in 2023-24, and will be applied before any other reliefs or supplements.

Stakeholder reaction - Business, Economy, and Financial Services

Weightmans LLP - "Although money needs to be recouped, these changes could potentially see longer-term damage with many small businesses unlikely to be able to absorb these additional costs together with rising energy costs through the winter and it is to be hoped that other support – in the form of grants for example - will be provided instead."

Simply Business - "The stealth tax freezes set out in today's Budget will have a huge impact on UK small businesses. Freezing national insurance and tax rates will erode the post-tax income of SMEs at a time when their recovery remains in the balance. Coupled with rising interest rates and inflation, this makes for a worrying combination – especially as a recession looms."

GMB Union – “The Chancellor has decided to double down on the Conservatives ' recipe for recession, ushering in a new era of austerity in public services…NHS workers from nurses and porters to paramedics, who put their lives on the line during the pandemic, are being thanked with yet another big real-terms pay cut…Even the Minimum Wage is being cut in real terms…This disgraceful Tory Government is out of ideas, out of time, and should be out of office." http://bit.ly/3V1jCDO

Federation of Small Businesses – “Today's Budget is high on stealth-creation and low on wealth-creation, piling more pressure on the UK's 5.5 million small businesses, their employees and customers…While tackling inflation is essential, so are measures to create conditions for prosperity, growth and support enterprise. Today is a missed opportunity to avoid further economic slowdown.”

Association of Convenience Stores – “We welcome the freeze of the business rates multiplier for another year. The extension and increase in the retail, hospitality and leisure relief scheme will be warmly welcomed by small business in particular…The continuation of levelling up funding is good news, but this needs to be focused on neighbourhoods and communities close to where people live, which are often the places where convenience stores trade.” http://bit.ly/3X96SwP

Association of British Insurers - "We strongly welcome these changes to the Solvency II regime which will allow the UK insurance and long-term savings sector to play an even greater role in supporting the levelling up agenda and the transition to Net Zero." http://bit.ly/3XeerCj

Praetura Ventures - "As anticipated, the measures announced in the Autumn Statement mean that the whole of the UK is going to pay more tax. Amongst other measures, freezing the inheritance tax nil rate band and lowering the threshold for the top rate of income tax, means millions more will be pulled into higher tax brackets as the value of their wages and assets rise."

Federation of Small Businesses Scotland - "Getting the public finances back on track while not stifling growth with tax hikes was never going to be an easy balance to strike. But that didn't make the announcements any easier to hear." http://bit.ly/3hP6G5R

British Beer and Pub Association - "It is right the Chancellor has acknowledged of the need for changes to our business rates system and extended and increased relief to 75% for pubs, so they do not continue to be penalised through unfair taxation." http://bit.ly/3EBUXQX

Institute of Economic Affairs - "The Chancellor has put the United Kingdom firmly on track for higher taxes, more spending, and lower growth. This is a recipe for managed decline, not a plan for prosperity."

Institute for Family Business - "Today's statement provides some certainty to businesses at a time in which it is most needed. We are glad that the speculated raid on business has not gone ahead, which will no doubt come as a huge relief for family businesses across the country."

Trades Union Congress - “The Conservatives crashed the economy – now they are making working people take the hit…Millions of key workers across the public sector – who got us through the pandemic – face years of pay misery as departmental budgets are brutally squeezed…Public services face a crisis of soaring inflation meaning real spending cuts now.

There is no more fat to trim…Ministers have announced the bare minimum on the national minimum wage and universal credit.”

National Franchised Dealers Association - "As a whole, the Autumn budget announced today promises growth and investment that the UK so desperately needs. Whilst there are positive notions in areas such as business rates and infrastructure investment, NFDA is concerned that the removal of tax exemption for EV owners could set back the objective of electrification and increasing the number of electric vehicles sold in the UK, in a bid to reach the ever-challenging 2030 targets."

Money Advice Trust - “This Autumn Statement will provide relief for some of the households who are among the hardest hit by the cost of living and energy crisis – but serious challenges remain for millions across the country…The Chancellor is right to have listened to widespread calls to increase benefits with inflation – and additional targeted payments for the most vulnerable are also welcome. But rising daily costs, higher rents and mortgage payments will now be joined by significant hikes in Council Tax and energy bills in April – which will take an enormous toll on the nation’s personal finances.”

Innovate Finance - “We welcome the Chancellor’s ambition to ‘turn the UK into the world’s next Silicon Valley’, and his commitment to combine the UK’s leading financial services sector with our world class research and innovation, foster greater competition, and unlock growth through smart regulatory reform… Alongside the fiscal measures announced today we look forward to seeing faster progress on the Government's regulatory reforms, including regulation to enable open finance, digital ID and creating the framework for the UK to be the global centre for digital assets.”

National Federation of Retail Newsagents - "Independent retailers are the heart of many communities and the decision made by the government to raise the energy cap to £3,000 may result in the closures of small, independent stores across the country. For many rural areas, these stores are the only access many residents have to a shop without needing to travel. For many, visiting a store is the only time they see someone during the day. This in-person contact is essential for the well-being of community members. Loss of these because of the strain that will be placed on businesses is going to have profound impacts on many communities."

Retail NI - "The freezing of the threshold for employer National Insurance is a stealth tax on small businesses and jobs and will result in higher costs"

Association for Project Management - "The key words the Chancellor used when presenting this budget were 'balance', 'stability' and 'growth' and it is clear to see that the power of projects to deliver economic and social benefit has been recognised."

Chartered Institute of Personnel and Development - "The Government's growth ambitions won't be realised unless improving workforce skills and training is placed at the heart of its three growth priorities - energy, infrastructure and innovation… The uplift to the National Living Wage will be welcomed by those on low pay. However, it could prove a huge challenge for small businesses to afford this mandatory increase on top of other rising costs.” http://bit.ly/3XnrH83

City of London Corporation – “The Chancellor faced a tough challenge today to balance the books at a time of high inflation and stalling growth…We welcome the Chancellor’s commitment to ensuring the UK is the most innovative and competitive financial centre in the world…As an accredited Living Wage employer, we welcome the increase outlined by the Chancellor today…It was positive to hear the commitment to boosting infrastructure and connectivity across the whole of the UK” http://bit.ly/3UIpaTW

Power to Change - "The government has, understandably, sought to steady the ship in today's Autumn Statement after a turbulent few months. But with the UK now facing a recession, we know that communities – and the community businesses that serve them – will see an increased demand on services which are already under strain."

Social Market Foundation - “In all, the Chancellor’s plans mean low-income households who are outside the benefits system will see their average energy bill rise from April. Meanwhile, higher-income pensioners will receive additional cash support from taxpayers. This is not just a political choice but an administrative one – the social security system is the only real means we have for providing targeted support with energy, but that system isn’t able to identify all the millions of people in real need of help with energy bills.” http://bit.ly/3EgXP4h

Federation of Wholesale Distributors - “With inflation at 11.1% and food price inflation at 16.4%, little support has been made available for a vital sector which is tasked with keeping the nation fed…Wholesalers are struggling in the here and now, and public sector budgets should be adjusted to account for this…There is no retail, hospitality or leisure without supply from wholesale, and still the Treasury seems unable to grasp this important point.” http://bit.ly/3V8WzXT

Investment Association - "Investment managers support the government's commitment to a stable, growing economy, and importantly, the commitment to reviewing financial regulation to identify opportunities to unlock growth, boost skills and foster innovation." http://bit.ly/3hRWedy

Union of Shop, Distributive and Allied Workers - “The Chancellor set out to blame everyone else for the country going into recession, a cost of living crisis and wages declining in real terms as prices skyrocket. He failed to recognise that 12 years of Conservative stagnation, austerity policies and the disastrous mini-budget have left far too many working families struggling to make ends meet.” http://bit.ly/3EHDfvv

Confederation of British Industry - “The test for the Autumn Statement was to deliver stability at the same time as unveiling a clear plan for growth. The Chancellor deserves credit for delivering stability, as well as protecting the most vulnerable, but businesses will think there’s more to be done on growth.” http://bit.ly/3gh3YWb

British Chambers of Commerce - "The Chancellor has stayed true to his word in focusing on financial stability and targeting support for the most vulnerable in society. But in the teeth of a recession, this statement will not increase business confidence."

Campaign for Real Ale - “With consumers feeling the squeeze, it has been disappointing that the Chancellor didn’t announce any extra help to keep pub going affordable, such as re-introducing the freeze in alcohol duties to avoid additional increases in the price of a pint or bringing forward plans for a new, lower rate of duty for draught beers….CAMRA will continue to campaign for extra support and a fair deal for the nation’s pubs, clubs, breweries and cider producers.” http://bit.ly/3V7wxnB

Make UK - "The Government is having to respond to a potent cocktail of factors, both domestic and global. Economic and political stability is the spine of our economy. The Chancellor has recognised this and taken action which is welcome."B

Institute For Public Policy Research North - "The government's failure to inflation-proof levelling up funding will have a direct impact on local communities as infrastructure projects will have to be scrapped, delayed or scaled back. That means fewer jobs and less growth as a recession looms."

Which? – “Additional support for the most financially vulnerable and the new price guarantee will bring some much-needed relief to those struggling most, but it may still not be enough…With energy bills higher than ever, the government’s announcement of further help for consumers to make their homes more energy efficient is an important step in the right direction. This support should be delivered as quickly as possible and underpinned with accessible independent advice and robust consumer protections.”

Devolution

- Provide up to £10m of support, subject to business case, to work collaboratively with the Welsh government to deliver a defence-focussed Centre of Excellence Site in Wales, to include high security laboratory space, training and skills infrastructure.
- Commitment to work with the SG on options to improve the A75, in line with the findings from the Union Connectivity Review.
- Provide up to £2m for the Department for International Trade to work with local partners including Invest NI to host a trade and investment event in Northern Ireland in 2023.
- Agreed new mayoral devolution deals with Suffolk County Council, and will shortly be agreeing a mayoral deal with Cornwall Council and an expanded mayoral deal with local authorities in the North East of England.
- Deliver the Levelling Up White Paper commitment to sign new ‘trailblazer’ devolution deals with Greater Manchester and the West Midlands Combined Authorities by early 2023.
- Explore with Greater Manchester Combined Authority and West Midlands Combined Authority the potential to provide single departmental-style settlements at the next Spending Review.
- The requirement to make the renewal of certain licenses in Scotland and Northern Ireland conditional on applicants completing checks to confirm they are appropriately registered for tax will now come into force for license renewals from October 2023 rather than April 2023. This measure will be legislated for in Spring Finance Bill 2023.

Digital, Culture, Media and Sport

- Task the Chief Scientific Adviser and National Technology Officer (Sir Patrick Vallance) to lead work to consider how the UK can better regulate emerging technologies, enabling their rapid and safe introduction.
- Bringing forward the Digital Markets, Competition and Consumer Bill to provide new powers to the 'Digital Markets Unit' (DMU) in the CMA.
- Consult on the audio-visual subset of the creative industry tax reliefs.

Education and Skills

- Increase the core schools' budget by £2.3bn in 2023-24 and 2024-25.
- Sir Michael Barber has been appointed to advise the Chancellor of the Exchequer and the Secretary of State for Education on the implementation of Skills reforms.
- Confirmed that funding for the UK's nine Catapults will increase by 35 percent compared to the last five-year funding cycle.
- Provide up to £10m of support, subject to business case, to work collaboratively with the Welsh government to deliver a defence-focussed Centre of Excellence Site in Wales, to include high security laboratory space, training and skills infrastructure.
- Refocus the Investment Zones programme - existing expressions of interest will not be taken forward.
- Research and Development (R&D) tax reliefs will be reformed from 1 April 2023. Research and Development Expenditure Credit (RDEC) rate will increase to 20 percent from 13 percent, the small and medium-sized enterprises (SME) additional deduction will decrease to 86 percent from 130 percent, and the SME credit rate will decrease to 10 percent from 14.5 percent.
- Consult on the design of a single tax relief scheme and work with industry to understand whether further support is necessary for R&D intensive SMEs.

Stakeholder reaction – Education, Skills, and R&D

Northern Council for Further Education - "It's good to see a renewed focus on skills and education. However, we need to see this move beyond the rhetoric. The cost-of-living crisis will impact disproportionately on disadvantaged groups and more needs to be done to support the poorest and most vulnerable."

Speech and Language UK – "We are really pleased that the Chancellor has announced he is to protect funds for schools today…We are also pleased that there will be a review of what we need in health and social care staffing. With other charities and professional bodies, we'll be doing all we can to make sure speech and language therapists are part of this…We remain concerned about the impact of inflation on schools ' budgets and their ability to recruit staff." http://bit.ly/3ggZ3of

National Deaf Children's Society - "At a time when vital specialist education services for deaf children are under great pressure, today's announcement of an increase in the education budget is a step in the right direction."

NASUWT-The Teachers' Union - "The Chancellor's statement will not end the funding crisis gripping our schools and colleges. This Autumn Statement leaves a multi-billion pound real-terms funding gap in school and college budgets …The Government's continued cuts to services for children and families will put even more workload pressures onto already hard-pressed teachers and headteachers." http://bit.ly/3gbYfkn

Association of Colleges - "The Chancellor is right that being pro-education is being pro-growth. That is why it is so baffling that Jeremy Hunt has not chosen to invest in colleges which are vital drivers of skills for young people entering work, the adult workforce and employers."

National Union of Students - "For a budget that claims to be prioritising education, it was painfully silent on students and post-16 education. This is an outrage and the government will have to act sooner or later to avert the full-scale student poverty crisis that we're already experiencing."

MillionPlus - "I am pleased that the Chancellor has heeded calls to protect R&D expenditure and that levelling up remains a priority…Jeremy Hunt is correct in his assessment that investment in education is investment in growth and it would be tragic if the cost of living is the barrier which stops someone taking the opportunity to study and boost their skills."

Learning and Work Institute - "The uprating of benefits in line with prices and other support is welcome, though will still leave many people struggling with a large hit in living standards. The Government is right that ultimately the way out of this is to grow the economy, including by investing in employment and skills, but we need concrete action rather than just further reviews."

National Education Union - "Today's budget demonstrates the scale of this government's failure to grow the economy. It presages a terrible period of austerity where household disposable income per person will be the biggest on record, taking incomes down to 2013 levels."

Russell Group - "The Chancellor and the PM have highlighted the important role of research and innovation in delivering growth. The government's recommitment to grow investment in R&D is a clear signal of intent."

Project Management Institute - "In light of today's Autumn Statement, it was encouraging to see additional support granted to the education sector and an admission from the chancellor that 'being pro-education is being pro-growth'."

British Academy – "Today's fiscal statement arrives at a time of intense pressure on the public finances, so it is reassuring to see the government doubling down on its commitment to invest £20billion in research and development by 2024/25. We welcome this farsighted approach…We are keen to hear more about the government's new vision for Investment Zones and we welcome the commitment to leveraging our research strength in our universities… Finally, we echo the Chancellor's emphasis on the value of people and skills."

Commons Science and Technology Committee - "It is very welcome that the Chancellor has reaffirmed the Government's commitment to invest £20 billion a year in research and development by 2024–25. I am pleased the Government continues to recognise that R&D is the long-term engine of growth and productivity, and crucial to the UK's future prosperity."

Royal Society of Chemistry - "We are pleased that the Government has recognised UK science has a vital role to play in our economic recovery and the net zero transition…Whilst the Chancellor's announcement provides a welcome increase to the education budget, this still represents a real-terms cut, which is a concern for the longer-term future of the science sector and for supporting and retaining inspirational teachers and technicians."

Institute of Physics - "Increasing research and development (R&D) investment to £20bn by 2024/25 is the right thing to do and the chancellor appears to have sent a clear signal he backs British science and innovation to drive growth."

Institution of Engineering and Technology - "The Chancellor has set out his ambition to drive economic growth, skills and jobs in the UK. There are two major, cross-sector challenges that will achieve this – delivering Net Zero, and building a responsible digital future. Addressing these challenges correctly will drive economic growth, skills, jobs, and make the UK a world leader in emerging technology."

EngineeringUK – "We cautiously welcome the announcement on education spending made today. The Autumn Statement suggests that the government understands the financial pressures that the education sector is experiencing…We look forward to working with Sir Michael Barber on the implementation of the government's skills reforms. We would welcome a broader look at the education system and hope government will work with stakeholders to develop a STEM skills strategy and identify any further reforms needed to ensure that we have an education system able to deliver on the UK's ambitions."

Energy, Climate and Utilities

- Set the Energy Price Guarantee limit for the typical household at £3,000 each year from April 2023, then consult on amending this scheme.
- Develop a new approach to consumer protection after April 2024 where the objective will be a fairer deal for consumers in the energy market.
- Double to £200 the level of support for households that use alternative fuels, such as heating oil, liquefied petroleum gas, coal or biomass, to heat their homes.
- Provide a fixed payment of £150 to all UK non-domestic consumers who are off the gas grid and use alternative fuels, with additional 'top-up' payments for large users of heating oil based on actual usage.
- A HM Treasury-led review of the EBRS will determine support for non-domestic energy consumers, excluding public sector organisations, beyond 31 March 2023.
- Energy Bills Support Scheme provides a £400 non-repayable discount to eligible households.
- Commit to drive improvements in energy efficiency to bring down bills with an ambition to reduce the UK's final energy consumption from buildings and industry by 15 percent by 2030 against 2021 levels. New government funding worth £6bn will be made available from 2025 to 2028, in addition to the £6.6bn provided in this Parliament.
- A new Energy Efficiency Task Force will be charged with delivering energy efficiency across the economy.
- From 1 January 2023, the EPL rate will rise by 10 percentage points to 35 percent. The investment allowance will be reduced to 29 percent for all investment expenditure (other than decarbonisation expenditure) broadly maintaining its existing cash value.

- Decarbonisation expenditure will continue to qualify for the current investment allowance rate 52 Autumn Statement 2022 of 80 percent.
- 45 percent Electricity Generator Levy on extraordinary returns from low-carbon UK electricity generation, defined as aggregate revenue that generators make in a period from in-scope generation at an average output price above £75/MWh. Tax will be limited to generators whose in-scope generation output exceeds 100GWh across a period and will only then apply to extraordinary returns exceeding £10m. Will apply to extraordinary returns arising from 1 January 2023 and will be legislated for in Spring Finance Bill 2023.
- Will maintain Carbon Price Support (CPS) rates in Great Britain at a level equivalent to £18 per tonne of carbon dioxide in 2024- 25. The government will engage with industry and conduct a review of the CPS beyond the announced rates.
- Legislate in Spring Finance Bill 2023 to raise the Climate Change Levy (CCL) main rate on gas to £0.00775/kWh whilst freezing the CCL main rate on electricity at £0.00775/kWh in 2024-25. The requirement to make the renewal of certain licenses in Scotland and Northern Ireland conditional on applicants completing checks to confirm they are appropriately registered for tax will now come into force for license renewals from October 2023 rather than April 2023. This measure will be legislated for in Spring Finance Bill 2023.

Stakeholder reaction - Energy, Climate and Utilities

Environmental Audit Committee - "Boosting energy efficiency of our leaky housing stock is long overdue and I'm pleased that for the first time, the Government has set an interim target to reduce energy demand in this country by 15% by 2030."

Friends of the Earth - “Bold action to simultaneously tackle the cost-of-living and climate crises should have been at the heart of the Autumn statement, but the Chancellor’s announcement falls woefully short…A nationwide energy efficiency drive is essential, but the Chancellor's proposals are far too little and far too late…While an increase in the windfall tax is welcome, it is undermined by the Chancellor's failure to close the loophole that allows fossil fuel firms to avoid paying most of it if they invest in more gas and oil.”

The Wildlife Trusts: “Despite the green rhetoric and promise of meeting distant climate targets, the Chancellor passed the buck on dealing with the climate and nature crises today. New funding for energy efficiency won’t be made available until 2025, which does nothing for struggling households this winter. Instead, the Chancellor used the budget to launch a tax raid on renewables and electric vehicles.” http://bit.ly/3tAUoR2

Countryside Alliance - "We welcome the increase in energy bill support for households not connected to the gas grid, with the payment to those reliant on alternative fuels doubling to £200 and additional payments made available for the most vulnerable…With business rates set to rise in April following revaluation there is some comfort in the announcement of a 5-year, £13.6 billion transition fund and in the freezing of the rates multiplier in 2023-24…"It was disappointing the Chancellor did not address fuel duty which was cut by 5p in the Spring Statement until March 2023. Rural households are more dependent on their car to access basic services and commute and so any increase in fuel prices impact them disproportionately."

Rural Services Network: "The Rural Services Network is dismayed with the Autumn Statement released today where the Chancellor set out plans to allow Councils to increase Council Tax by 5% in 2023/24." http://bit.ly/3X7E8oa

Horticultural Trades Association -"We welcome the Chancellor's commitment to supporting business over the next five years, and measures on Business Rates and employer NICs, which will soften the blow for some of our members, but we need a guarantee of longer-term support to offset the impact of the recession."

Food Foundation - "It is short-sighted for the Chancellor to ignore a policy intervention which expert analysis has shown will boost the economy by at least £8.9 billion over the next 20 years, improving health, educational attainment and workforce productivity."

Nuclear Industry Association - "This is a huge moment for Sizewell C, for UK energy security and for the future of nuclear in Britain. Sizewell C will be one of the UK's most important green infrastructure projects ever, and critical to the government's commitment to strengthen energy independence, cut gas use and bring down bills."

EDF Energy - "We are delighted with the Government's commitment to Sizewell C and look forward to concluding negotiations in the coming weeks. Sizewell C will deliver affordable, low carbon electricity for 6 million homes."

Prospect - "The government's reiteration of its commitment to Sizewell C is welcome but merely restating previous announcements is not enough…When are we going to get confirmation of the government investment decision? This is not something that can wait. Potential investors are seeking assurances now and without their commitment, dependent on a firm decision from the government, the project risks being holed below the waterline."

Foreign Affairs, Defence and International Development

- Remain committed to returning to spending 0.7 percent of Gross National Income on ODA but will review and confirm each year whether this is possible against the latest fiscal forecast. The government's plans assume ODA spending will be around 0.5 percent of GNI.
- Provide additional £1bn in 2022-23 and £1.5bn in 2023-24 to support Ukrainian and Afghan refugees in the UK.

Stakeholder reaction – Foreign Affairs, Defence and International Development

International Rescue Committee UK - "The commitment in today's Autumn Statement to continue to play a leadership role in tackling global poverty is welcome. However, delaying the return to spending 0.7% of GNI on aid risks further damaging Britain's reputation, casting doubt on Britain's role as a compassionate and reliable global power." http://bit.ly/3Xbqxwg

World Vision UK - "The Government's Autumn Statement today made positive claims about Britain's commitment to tackling global poverty and climate change but masked a deeply troubling reality: real terms aid cuts to children living in the world's hardest places."

Bond - "The Chancellor has ruled out restoring UK aid to 0.7% GNI, breaking the Conservative manifesto commitment. We hope the Chancellor's reference to a budget of "around 0.5%" reflects an intention to increase UK aid above the artificial ceiling, which would be welcome." http://bit.ly/3hJ5W1P

Christian Aid - "The Prime Minister and his Chancellor have chosen to balance the books on the backs of people in poverty. Despite efforts from the Development Minister, we are once again seeing the further sabotaging of the aid budget."

Health and Social Care

- Bolstering maternity services by meeting recommendations supported by the Ockenden Review for 2000 more midwives
- Investing an additional £1bn of central government funding in England in 2023-24, increasing to £1.7bn in 2024-25 to get people out of hospital on time and into social care. £600m in 2023-24 and £1bn in 2024-25 will be allocated through the Better Care Fund. The remaining £400m in 2023-24 and £680m in 2024-25 will be allocated to local authorities through a ringfenced adult social care grant which will also help to support discharge.
- Delay the national rollout of social care charging reforms from October 2023 to October 2025.
- Provide additional funding of £3.3bn in each of the next two years to support the NHS in England.
- Tasked former Health Secretary Patricia Hewitt to lead an independent review into oversight of Integrated Care Boards in England and how they can best work with autonomy and accountability.
- Publish a comprehensive NHS workforce plan in 2023, including independently verified workforce forecasts.

Stakeholder reaction – Health and Social Care

NHS England - "When the government – and the country – face such a daunting set of challenges, we welcome the chancellor's decision to prioritise the NHS with funding to address rising cost pressures and help staff deliver the best possible care for patients." http://bit.ly/3UMExL2

Association of Medial Research Charities - "The Government's continued support for life sciences in the UK is a huge relief to medical charities. We know that, with sustained investment, research is one of the key areas where the UK can and does excel, and this commitment will help deliver health benefits that the patients of both today and tomorrow desperately need." http://bit.ly/3hKC1GF

NHS Providers - "Today's announcement of £3.3bn for the NHS over each of the next two years is a welcome sign that the Treasury has heeded warnings from frontline NHS leaders."

Alzheimer's Society - "We welcome the significant additional funding for social care. We and others have been calling strongly for action on more support for people being discharged from hospital as well as for extra investment in those working in social care, so this money is an important step in the right direction, particularly in what is a challenging economic situation."

King's Fund - "The additional £3.3bn funding for the NHS budget is important recognition from the Government that the health service is on its knees trying to meet demand and keep patients safe. However, with NHS funding on a knife-edge, it will force the service to focus solely on its top priorities and go further on an already ambitious efficiency programme."

Homecare Association - "Wage bills are typically at least 70% of total costs for homecare providers and the rise in the National Living Wage to £10.42 will further increase the cost of delivery. We strongly support investment in our workforce. The additional funding must be directed to improving pay and terms of conditions of employment so we can grow and develop the workforce to meet demand."

Methodist Homes - "A year ago, we hoped that the plans announced to reform the social care sector would lead to improved funding and make services fit for the future. Today the Chancellor has put a pause on those plans with his announcement that reforms are being delayed."

Association of Directors of Public Health - "We welcome additional investment in the NHS, social care and schools. However, investment in public health is also a vitally important component in improving the nation's health."

Kidney Care UK – "The Autumn Statement simply doesn't go far enough to provide the help and support that thousands of kidney patients need. We had hoped this budget would provide more immediate support for people who are vulnerable, but the support offered comes up short…. Whilst we're pleased to see that benefits will be uprated in line with inflation, we are disappointed that this won't come into effect until April 2023. This means many people will not be able to cover the cost of essentials this winter and risk spiralling into debt."

Carers Trust - "Carers Trust welcomes the uplift of benefits in line with inflation. But this will do little to help unpaid family carers, millions of whom were already experiencing poverty due to their caring role before the cost-of-living crisis after giving up work to care for relatives."

Royal College of Midwives - "What was also missing from today's statement was any movement on NHS pay, which plays such a fundamental role in attracting and retaining staff."

Chartered Institute of Environmental Health - "While CIEH cautiously welcome a number of the announcements made in today's Autumn Statement, we wish to see greater clarity on some of the key aspects."

Nuffield Trust - "The NHS warned it needed more money to cope with the impact of inflation on its costs. Today's Autumn Statement has provided much-needed extra cash from April over the next two years, but this is only around half of what the NHS had warned last month would likely be needed."

United Response - "In the last five months there has been three Prime Ministers, four Chancellors of the Exchequer, three Secretaries of State for Health and Social care and still zero commitments on meaningfully reforming social care."

Home Affairs and Justice

- Provide additional £1bn in 2022-23 and £1.5bn in 2023-24 to support Ukrainian and Afghan refugees in the UK.

Stakeholder reaction – Home Affairs and Justice

Bar Council - “While the Chancellor rightly recognises health and education as vital public services to be adequately funded, it is a mistake not to see justice in the same light…The justice sector was one of the hardest hit by austerity cuts a decade ago and was only just beginning to rebuild. This real terms cut to justice funding could put us back at square one and that would be devastating for those most in need.” http://bit.ly/3tJq5Yh

Levelling Up, Housing and Local Government

- Allocate £400m in 2023-24 and £680m in 2024-25 to local authorities through a ringfenced adult social care grant which will also help to support discharge.
- Refocus the Investment Zones programme - expressions of interest will not be taken forward.
- Deliver the Levelling Up White Paper commitment to sign new ‘trailblazer’ devolution deals with Greater Manchester and the West Midlands Combined Authorities by early 2023.
- Explore with Greater Manchester Combined Authority and West Midlands Combined Authority the potential to provide single departmental-style settlements at the next Spending Review.
- Moving back the Housing Benefit to Pension Credit merger date, the government’s plans to create a new housing element of Pension Credit to replace pensioner Housing Benefit are now intended to take effect in 2028-29
- To support mortgage borrowers with rising interest rate, allow those on universal credit to apply for a loan to help with interest repayments after three months, instead of nine. Abolish the zero earnings rule to allow claimants to continue receiving support while in work and on UC. This will come into effect in Spring 2023.
- Give local authorities in England additional flexibility in setting council tax by increasing referendum limit for increases in council tax to 3 percent per year from April 2023
- Local authorities with social care responsibilities will be able to increase the adult social care precept by up to 2 percent per year.
- Business rate bills in England will be updated to reflect changes in property values. As such, Local Authorities in England will be compensated for loss of income and receive new burdens funding for administration and IT costs.
- Provide additional £1bn in 2022-23 and £1.5bn in 2023-24 to support Ukrainian and Afghan refugees in the UK.

Stakeholder reaction – Levelling Up, Housing and Local Government

Chartered Institute of Building - "While the cost of living and energy crisis are rightly priorities for Government, the role of the construction industry in addressing both of them is, in our view, being underestimated and this has been evident in today's autumn statement."

London Councils - "Borough finances remain in a critical condition. Before today's statement from the Chancellor we estimated a £700 million shortfall next year for councils in the capital, which means a bleak future for many of the local services our communities rely on."

Home Builders Federation - "Despite the clear threats to supply levels, and the associated impact on the social and economic benefits of building new homes, there is little in today's statement to assist housing delivery."

Local Government Association: "Local government is the fabric of the country, as has been proved in the recent challenging years we have faced as a nation. It is good that the Chancellor has used the Autumn Statement to act on the LGA's call to save local services from spiralling inflation, demand, and cost pressures." http://bit.ly/3URSOGE

Local Government Information Unit - "Today's budget offered limited respite for hard-pressed councils. In a week when two of England 's largest local authorities have said they are facing a financial cliff edge – the message from the sector is clear. Well run councils will fail unless something changes."

Key Cities - "Cities are going to be at the heart of any economic recovery from what the Chancellor acknowledges will be a difficult recession for most places across the country. However, we cannot deliver this recovery without strong financial support for local authorities that will be delivering the vital services that keep the country running."

Transport and Infrastructure

- Reconfirming its commitment to work with the SG on options to improve the A75, in line with the findings from the Union Connectivity Review.
- From April 2025, electric cars, vans and motorcycles will begin to pay VED in the same way as petrol and diesel vehicles, legislated for in the Autumn Finance Bill 2022. This means:
    - new zero emission cars registered on or after 1 April 2025 will be liable to pay the lowest first year rate of VED (which applies to vehicles with CO_2 emissions 1 to 50g/km) currently £10 a year. From the second year of registration onwards, they will move to the standard rate, currently £165 a year
    - zero emission cars first registered between 1 April 2017 and 31 March 2025 will also pay the standard rate
    - the Expensive Car Supplement exemption for electric vehicles is due to end in 2025. New zero emission cars registered on or after 1 April 2025 will therefore be liable for the expensive car supplement. The Expensive Car Supplement currently applies to cars with a list price exceeding £40,000 for 5 years
    - zero and low emission cars first registered between 1 March 2001 and 30 March 2017 currently in Band A will move to the Band B rate, currently £20 a year
    - zero emission vans will move to the rate for petrol and diesel light goods vehicles, currently £290 a year for most vans
    - zero emission motorcycles and tricycles will move to the rate for the smallest engine size, currently £22 a year
    - rates for Alternative Fuel Vehicles and hybrids will also be equalised
- Setting rates for Company Car Tax until April 2028 to provide long term certainty for taxpayers and industry in Autumn Finance Bill 2022:

  - appropriate percentages for electric and ultra-low emission cars emitting less than 75g of CO2 per kilometre will increase by 1 percentage point in 2025-26: a further 1 percent in 2026-27 and a further 1 percent in 2027-28 up to a maximum appropriate percentage of 5 percent for electric cars and 21 percent for ultra-low emission cars
  - rates for all other vehicles bands will be increased by 1 percentage point for 2025-26 up to a maximum appropriate percentage of 37 percent and will then be fixed in 2026-27 and 2027-28
- From 6 April 2023, Car and Van Fuel Benefit Charges and van benefit charge will increase in line with CPI. The government will legislate by way of Regulations in December 2022.
- Will legislate in Spring Finance Bill 2023 to extend the 100 percent First Year Allowance for electric vehicle charge-points to 31 March 2025 for corporation tax purposes and 5 April 2025 for income tax purposes.

Stakeholder reaction – Transport and Infrastructure

RAC – “After many years of paying no car tax at all, it's probably fair the Government gets owners of electric vehicles to start contributing to the upkeep of major roads from 2025…But we don't expect this tax change to have much of an effect on dampening the demand for electric vehicles given the many other cost benefits of running one. The fact that company car tax increases on EVs will be kept low should also keep giving fleets the confidence to go electric which is vital for increasing the overall number of EVs on our roads." http://bit.ly/3hJ0ps5

Lex Autolease - "The electric vehicle market has grown exponentially in recent years, creating a shortfall in motoring tax revenue. However, when coupled with rising vehicle and electricity prices, we must remain cautious of introducing further barriers to adoption."

Sustrans - "Desperate families are now having to choose between affording essential journeys, heating, or eating, and will increasingly rely on committed and effective investment in what has always worked; the cheapest, healthiest, and least polluting way to travel."

Construction Plant-hire Association - “In what will be challenging economic times, it is welcome that the government has committed to Hinkley Point C, HS2, the East West rail link and Northern Powerhouse Rail…This echoes our call for the Autumn Statement to provide stability and confidence for the construction sector, utilising construction as a driver of economic growth. It follows the move to make the Annual Investment Allowance set permanently at £1m. The construction plant-hire industry has a critical role to play in these projects. Moving into 2023, the CPA will be working closely with our members to realise these ambitions.”

Institution of Civil Engineers - "His commitment to maintaining investment in line with the National Infrastructure Strategy, the much-needed plan to increase energy efficiency, and the continued commitment to levelling up underperforming economic regions are all common-sense measures that acknowledge the critical role infrastructure development plays in building a more sustainable nation."

Federation of Master Builders - "The FMB welcomes the strong focus on energy efficiency with the creation of a new Energy Efficiency Task Force (EETF) and an extra £6bn in funding."

Railway Industry Association - "Rail suppliers are very clear that clarity and certainty are essential, and so whilst we welcome the Government's announcement today, we urge the Government to simply deliver what it says it is going to deliver. The industry still needs clarity on the details, including on all elements of HS2 and Northern Powerhouse Rail, and sight of the Rail Network Enhancements Pipeline, which still hasn't been updated in over three years."

Road Haulage Association - "Today's Autumn Statement could have gone much further to reduce the costs of doing business and the upward trend in prices."

Building Research Establishment - "Today's announcement by the Chancellor of a new long-term ambition and funding to deliver energy efficiency across our buildings and cut energy consumption by 15% by 2030 is extremely welcome – and much-needed."

Construction Industry Training Board - "Construction employers are facing rising energy bills and materials costs and they need confidence in the future pipeline of work and support to train through challenging market conditions."

UK Green Building Council - “This could signal the most important boost to energy saving and reduced energy bills in many years. The shift to make energy saving an equal priority with energy supply, setting a clear level of ambition and path forwards for industry, and new government funding could be the turning point needed…The new task force to advise Government is welcome news.” http://bit.ly/3tDUG9S

Society of Motor Manufacturers and Traders – “The introduction of taxes should support road transport decarbonisation, and the delivery of net zero, rather than threaten both the new and second-hand EV markets…With a ZEV mandate on the way for car and van manufacturers, we need a framework that encourages consumers and businesses to buy electric vehicles. We look forward to working with government on how to transition the market and ensure the tax framework on road users supports this objective.” http://bit.ly/3EDcFUe

Welfare

- Provide households on means-tested benefits with an additional £900 Cost of Living payment in 2023-24.
- Pensioner households will receive an additional £300 Cost of Living payment.
- Individuals on disability benefits will receive an additional £150 Disability Cost of Living payment in 2023-24. These payments will be made on a UK-wide basis.
- Raise benefits in line with inflation, as measured by September CPI (10.1 percent. The benefits cap will be raised by same percentage.
- State Pension will also rise in line with inflation, maintaining commitment to the Triple Lock.
- The standard minimum income guarantee in Pension Credit will increase in line with inflation from April 2023 (rather than in line with average earnings growth).
- Increase the National Living Wage for individuals aged 23 and over by 9.7 percent to £10.42 an hour from 1 April 2023.
- Accepted the Low Pay Commission’s recommendations for the other National Minimum Wage rates to apply from April 2023.
- Bring forward the nationwide rollout of the In-Work Progression Offer, announced at Spending Review 2021, starting with a phased rollout from September 2023, to support

individuals on Universal Credit (UC) and in-work to increase their earnings and move off benefits entirely.

- Household Support Fund - £1bn (including Barnett impact) - will be provided to enable the extension of the Household Support Fund in England over 2023-24.
- Invest an extra £280m until 2024-25 to target fraud, error, and debt across the benefits system.
- Plan to create a new housing element of Pension Credit to replace pensioner Housing Benefit are now intended to take effect in 2028-29.
- Push back the migration of claimants on income-related Employment and Support Allowance (with the exception of those receiving Child Tax Credit) to UC to 2028.
- To support mortgage borrowers with rising interest rates, allow those on UC to apply for a loan to help with interest repayments after three months, instead of nine, and abolish the zero earnings rule to allow claimants to continue receiving support while in work and on UC. This will come into effect in Spring 2023.
- Uprate the Blind Person's Allowance by the September CPI figure of 10.1 percent for the 2023-24 tax year.

Stakeholder reaction – Welfare

Action for Children – "Families we support will be greatly relieved the Chancellor has increased benefits in line with inflation next April. But even with this rise, previous rounds of cuts and freezes mean that basic benefit levels are still well out of step with what families need to live on…The Chancellor did not set out if the urgent investment called for by the landmark Independent Review of Children's Social Care will be provided. This is urgently needed to transform the sector, reduce harm, and save money in the long run."

Citizens Advice Scotland - "Some of the measures announced today are welcome and very much needed, however the key thing is that the support will not arrive until next year, so the most vulnerable face a long and cold winter of worry and anxiety."

Centre for Social Justice – "Today the Government answered calls from the Centre for Social Justice and others to uprate the incomes of the poorest households in line with inflation, against fiercely competing pressures on the public purse. For this the Chancellor deserves credit…But the cost-of-living crisis is far from over. As recession darkens over the UK economy the Government must go further than welfare top-ups and accelerate plans to help people into productive employment."

Joseph Rowntree Foundation - "It will be a huge relief to families on benefits that they are not facing what would have amounted to a historic cut. In taking this stand, the government has acknowledged that people cannot withstand benefits being eroded any further. However families are facing the worst winter many will remember and can't wait for April – they need the help now to get through a winter of soaring costs."

Social Mobility Foundation - "It's positive that the Chancellor recognises the need to provide a good education is not only an economic mission but a moral one too. We are pleased that this belief was backed up with increased spending."

Christians Against Poverty - "Uprating social security, the benefit cap and national living wage is important and welcome, but should never have been up for debate as the lack of certainty has caused distress among many low income households."

Refuge - "We are pleased to hear that the Chancellor has decided to raise Universal Credit and other 'legacy' benefits in line with inflation in today's autumn statement."

Association of Chief Executives of Voluntary Organisations - "The truth is, there was cold comfort for those in our communities who are already desperate about how to make ends meet, to be able to heat their homes or feed their children and with the OBR today reporting that real household disposable income is set to fall more than 7% over the next two years, we will see even more people pushed over the edge into poverty." http://bit.ly/3Ef7g4c

Independent Age - "After months of uncertainty, it's right that the government has kept its promise to uprate both benefits and the State Pension with inflation. Today's announcement will provide some relief to the millions of older people living on low and modest incomes, especially the 19% of single pensioners who are solely reliant on the State Pension and other benefits like Pension Credit." http://bit.ly/3GxBulA

Charity Finance Group - "Our call for benefits to rise in line with inflation were heard, and our call for clarity on energy support schemes is being addressed…We are pleased that the government didn't make further cuts to international development, but global problems need global solutions, and the government offered none…The headline investment in health, social care and education is to be welcomed, but what is below the surface trails a really tough future of continued uncertainty, squeezed public sector wages and the absorption of a greater portion of public spending cuts for other government departments." http://bit.ly/3TFsAp7

Barnardo's - "At a time when a record number of children are coming into foster care, we are deeply concerned that there was absolutely no mention of investment in vital children's social care services, which are already at crisis point."

Charities Aid Foundation - "Charities are at the frontline of the cost-of- living crisis helping those most in need- providing warm places, food packages, mental health services, and support for the homeless. So it is disappointing that the Chancellor did not mention any support for charities."

FareShare - "Even with some of the positive measures announced in today's budget such as uprating benefits in line with inflation, as rising costs deplete people's bank balances, more people will turn to the charity sector for help."

Save the Children - "We are reassured by the Chancellor's support for children and families today as parents face one of the toughest economic climates in their lifetimes. Everyone is suffering right now, but to see social security budgets are going up by over 10% and the minimum wage by over 9% should give hope for the future."

Fawcett Society – "Today the Chancellor set out his ambition to support people already in work to increase their hours and incomes – but this completely fails to recognise the systemic issues linked to the gender pay gap, which is 11.3% in 2022 and has barely shifted in recent years… We welcome the decision to uprate income support, which Fawcett and other charities have called for, and the increased investment in schools, the NHS and social care, especially as women dominate these workforces. But action on the systemic causes of the gender pay gap is urgently needed, especially in the current cost-of-living crisis which is disproportionately affecting women" http://bit.ly/3XdNAGs

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