[MP Name]

[Constituency Address]

XX October 2023

Dear [name],

**RE: The need to abolish the ‘school uniform tax’ in the Spring Budget**

As a local school uniform retailer, supplying the local schools of [xxx, xxx, xxx], I am writing to ask for your support ahead of the upcoming Autumn Statement to support families to meet the rising cost of living by abolishing VAT on all school-specific uniform items. This so called ‘school uniform tax’ will help to alleviate the financial impact of school uniform on local families, while maintaining uniform’s widely accepted status as a crucial social leveller.

School uniforms are vital to the fabric of our schools. They reduce bullying, promote pride and belonging among pupils and the wider community, and have also been shown to boost children’s academic performance.

We welcome the Government’s recent guidance on fair and affordable school uniform policies, and the positive impact it’s having, with a recent survey of Headteachers showing 61% had already reviewed their policy and made a variety of changes.

As an industry of small, family-owned businesses, we have worked tirelessly to bring down the cost of school uniform, with the combined average basket cost of compulsory secondary school uniform 5% lower this year than in 2020, despite soaring inflation. Swap shops, vouchers for discounted uniform, split payment plans, and direct provision of free uniform items are further measures uniform shops are taking to support struggling families through the cost-of-living crisis.

However, we believe still more can be done to reduce the financial burden on parents, while enabling children to benefit from high-quality, durable school uniform.

In particular, we believe the time is right to abolish VAT on school-specific uniform items and we would like to see the Treasury bring this forward as part of the Autumn Statement. At present, all clothing and shoes for children 14 years old or older are subject to the full standard rate of 20% VAT, which includes school uniform garments.

There are three reasons why we believe abolishing the school uniform tax is necessary:

1. **Children are taller now than 20 years ago when the HMRC sizing charts were last updated.** Data from the World Health Organisation shows that 14-year-olds are on average 1.5% taller than in 2001, while children hitting puberty earlier and earlier. This means that there are a large proportion of children younger than 14 are currently being unfairly penalised. All children should be treated with parity.
2. **School uniforms are essential clothing, but the tax system doesn’t currently treat them as such.** VAT is a tax on non-essential goods. As the tampon tax was abolished because sanitary wear is essential, so should VAT on school uniforms as it is a legal requirement for children to stay in education until aged 16.
3. **Brexit has given the UK more tax freedoms, and we should take advantage of this.** The UK is no longer bound by the EU VAT Directive which mandates member states to coordinate VAT rates to ensure that there is no unfair tax competition across national borders.

With all this in mind, I would urge you to raise the issue with the Treasury to ensure the upcoming Autum Statement supports families by abolishing VAT on all school-specific uniforms. Please consider writing a letter to the Chancellor or tabling parliamentary questions on the important issue. I would be happy to supply a further briefing to support this as necessary.

Yours sincerely,

[xxx]