

# LANGUAGE AND LITERATURE (COMBINED) A LEVEL TRANSITION BOOKLET

This booklet has been designed to support you as you move into the next stage of your learning journey. Transition is an important time—it brings new opportunities, challenges, and experiences that will help you grow both academically and personally.

Below, you will find a range of activities and information to help you reflect on your current skills, prepare for new expectations, and build confidence for the year ahead. It will also encourage you to develop independence, resilience, and a positive mindset—key qualities for success.

Mrs Silvester and Mr Chalkley look forward to supporting you as you begin this exciting next step.

See you in September!

# What should you do over the summer?

## Highly recommended:

Read widely, across a range of genres over the summer—try to focus on *Crossing Boundaries*!

Write a review or a persuasive speech or letter about why someone should read one of these texts, ready to share in class in September.

## Compulsory:

1. Read the texts from a variety of genres that you see below. They may give you some inspiration.

Write a speech to convince your audience to take action on a controversial topic.

e.g.

- Allowing assisted dying;
- Changing the voting system;
- Preventing big political donations;
- Starting or ending a war;
- Introducing a wealth tax;
- Banning/not banning social media for under 16s

These are just ideas—the choice is yours so long as it is not offensive.

2. Write a 300-500 word commentary explaining what voice you tried to create, why you made the choices you did, who your audience is and how this might impact them.

Extend yourself: compare your writing, and how you have created voice, with one of the stimulus texts.



**We will share and review these in September!**

## Speeches, articles, and online debates: texts you can use as a stimulus for your transition work.

- The texts below are meant as a stimulus for your own writing for transition. You can choose different topics.
- You could read all of these, or simply read about the topic that is of most interest to you.
- You may wish to stretch yourself and annotate with:
  - The voice.
  - Context, purpose and receiver:
    - The context of production—where, when, why?
    - The purpose of the text.
    - The intended reader/listener.

*Links have been provided to assist with this.*

- How a voice or viewpoint is created, looking at lexis (word choices), syntax (sentence types) and structure. If you do, analyse key words, consider connotations and consider the effect upon the intended receiver.

**This is optional but will certainly be good practice and preparation for next year.**

Note: Text genre and type varies. Arguments for both sides have been found where possible.

### Assisted Dying

From Hansard: [Terminally Ill Adults \(End of Life\) Bill - Hansard - UK Parliament](#)

Terminally Ill Adults (End of Life) Bill

Volume 848: debated on Friday 12 September 2025

Lord Falconer of Thoroton (Lab)

My Lords, this issue has been debated for years, particularly in this House. The House is full this morning; that reflects the seriousness with which your Lordships take this issue. For the first time, we have before us a Bill on assisted dying, which has come from the other place. I know that we will do what we do so well, which is scrutinise. This is a historic occasion.

The current law is confused, causes terrible suffering, and lacks compassion and safeguards. People must be at the heart of this debate. The Government's own estimate is that, if the law was changed to introduce assisted dying, less than 1% of deaths would be assisted after 10 years. However, it is right that we allow assisted dying as an option for those who, despite the best palliative care, still want an assisted death.

Palliative care cannot alleviate the pain of everyone. Lucy Davenport's husband, Tom, had an agonising death from bile duct cancer, despite receiving excellent care in a hospice. He died by choking on faecal vomit:

"The look on Tom's face of terror and horror, that's going to be with us forever. He would be horrified to think that was our last memory of him".

For many others, it is not about pain; it is about alleviating fear or bringing to an end the terrible and continuing loss of dignity and control, which has no end, except in death.

If the patient wants to take control of the time of their own death, they are, under the current law, legally entitled to take their own life, but they must do so without any assistance, often horribly. Many of your Lordships were with me in the Archbishops' Room in Millbank House when the widow of a man who had a lethal brain tumour described how she found her husband's body in their garden, having stabbed himself in the heart.

Others go to Dignitas, often alone, because those who accompany them from England fear the consequences of the criminal law. Catie Fenner's mother, Alison, had motor neurone disease and died at Dignitas in Switzerland. Catie could not join her for fear of a police investigation. She found out about the moment her mum had died by text. Catie says:

"We didn't see her go, we didn't hold her hand".

The DPP's guidelines make it clear that anyone with medical qualifications who provides assistance will certainly be prosecuted. Where the authorities learn that somebody has provided assistance or they suspect that they have, they investigate that person, invariably with compassion. But no matter how kind the process of investigation, it is an agony for the person investigated. It can go on for months, and sometimes for over a year. They fear prosecution as they grieve for the person they love.

It is right and possible to pass a law which allows those who are terminally ill to die with dignity and at a time of their own choosing, without the fear and the horror I have described and with appropriate safeguards in law, not as currently, where people, in order to have a death at their own choosing, seek to evade the law and therefore evade the protections. Some 300 million people in the world live in jurisdictions where there is such a law. There must be safeguards. The Bill we are debating today has benefited from those other jurisdictions. It is the most safeguarded assisted dying measure in the world, particularly in the light of the safeguards inserted in the Commons.

Key provisions in the Bill are as follows. The criteria for requesting assistance is that the person is terminally ill, has the mental capacity to make the decision, is 18 or over, is resident in England and Wales for the last 12 months, and is registered with a GP in England or Wales. The safeguards are designed to ensure that the patient has a clear, settled and informed wish to end their life and has made their decision voluntarily and without coercion. "Terminally ill" is defined as having

"an inevitably progressive ... disease which cannot be reversed by treatment",

with a reasonable expectation of death "within six months".

The Bill is for the terminally ill only. It is about how you die when you are dying already. It is not for those with unbearable suffering, irrespective of their life expectancy, as in some countries, such as Canada. The Bill is clear that a person is not to be considered a person who is terminally ill if they are a person with only a disability or a mental disorder, or both.

Safeguards are layered throughout the process as set out in the Bill. First, a doctor in a preliminary conversation has to lay out all the care options, including the palliative care available in the context of the likely progress of the illness. Then two doctors, independent of each other, have to be satisfied that the illness is terminal within six months, that the patient has the mental capacity to make the decision, and finally, that it is their firm and settled wish arrived at without coercion. After that, a panel comprising a senior judge or King's Counsel, a psychiatrist and a social worker has to be satisfied of the same things as the two doctors. If they are, then and only then can medical assistance be given.

Baroness May of Maidenhead

(Con)

My Lords, I declare my interest as an ambassador for Thames Hospice, but the views that I express today are my own. I recognise that across this House there will be very firmly held views on both sides of this argument, some coming from personal experience, as we heard from my noble friend Lord Forsyth.

However, I oppose this Bill and wish to set out my main reasons. First, I do not believe that the safeguards in the Bill will prevent people being pressurised to end their lives, sometimes for the benefit of others. I worry that, as we have seen in countries where there is such a law, people will feel that they must end their lives simply because they feel that they are a burden on others.

I worry about the impact that it will have on people with disabilities, with chronic illness and with mental health problems, because there is a risk that legalising assisted dying reinforces the dangerous notion that some lives are less worth living than others. Again, as we have seen in other countries, once a law like this is passed, the pressure grows to extend the scope of it. I also oppose the Bill because I believe that, by disapplying the default of a coroner's report, there is a danger that this could be used as a cover-up for mistakes made in hospital or for a hospital-acquired infection which has led to an increased likelihood of death. I have a friend who calls it the "Licence to Kill Bill".

This is not an assisted dying Bill but an assisted suicide Bill. As a society, we believe that suicide is wrong. The Government have a national suicide prevention strategy. We bemoan the number of young people who are lured into committing suicide by social media and by what they read on the internet. This week, we had World Suicide Prevention Day. Suicide is wrong, but this Bill, in effect, says that it is okay. What message does that give to our society? Suicide is not okay. Suicide is wrong. This Bill is wrong. It should not pass.

#### Electoral Reform:

[Jonathan Reynolds MP tried to introduce proportional representation – Electoral Reform Society – ERS](#)

*This blog is a guest post from Jonathan Reynolds MP. Jonathan delivered this speech in the House of Commons on Wednesday 16 December as a motion for leave to bring in the Representation of the People (Proportional Representation) (House of Commons) Bill.*

**Jonathan Reynolds (Stalybridge and Hyde) (Lab/Co-op):** I beg to move,

That leave be given to bring in a Bill to amend the Representation of the People Acts to provide for the introduction of [proportional representation](#) as a method for electing a certain number of Members of the House of Commons; to make provision about changing existing constituencies and reducing their number; and for connected purposes.

It is said that in 1830, the Duke of Wellington, as Prime Minister, declared himself opposed to any reform of Parliament on the basis that the state of the representation of the people had been designed by providence and therefore "*cannot be improved*". He was of course deeply wrong, as just two years later the Great Reform Act of 1832 was passed. However, that attitude—that the means of representing the people at Westminster cannot be improved—is one that has lived on and remains strong to this day. Indeed, many Members of the House can find no reason to question a system that has had the infinite wisdom to elect each and every one of us who sits in the House today.

I put it to the House that the means of electing the House of Commons—namely, the [first-past-the-post electoral system](#)—is no longer fit for purpose. It has led to a narrow and unrepresentative politics, increasingly poor decision making, poorly conducted elections and, at times, poor government. Moreover, it now threatens the constitutional integrity of the United Kingdom and the cohesion of the constituent

nations of the UK, by failing to produce representation that truly reflects the diversity of political views contained therein.

My Bill, which is modestly entitled a Representation of the People Bill, seeks to correct these failings by introducing for the House of Commons the same electoral system used in Scotland and Wales, and in Germany—the [additional member system](#). I believe that that system delivers the best of both worlds: a local MP with a constituency link, and a representative election that successfully reflects the intentions of the electorate. There would still be constituency MPs, but there would also be representative elections. There would still be strong one-party Governments if the public wanted them, but not if they did not.

I will set out why I believe the change to be so desirable. I believe our current voting system is bad for politics in the UK. It forces the major parties to devote their resources overwhelmingly to just a handful of constituencies that they regard as swing or marginal seats. Doing so fails to treat voters equally, regardless of where they live, which creates a two-tier system of political engagement. As we all know, in some parts of the country the opposition parties put up nothing more than a token effort at election time. Most worryingly, it creates false electoral deserts, where whole regions of the country are dominated by one party despite its opponents recording substantial numbers of votes.

[First Past the Post](#) has been a huge contributing factor in how remote people feel from politics. As vote share for the major two parties has declined, it is a fact that our general elections have become less and less representative. If winning an argument with the British public becomes a different task from that of winning the votes required to form a Government, something has gone terribly wrong. It should be a source of national concern that there have been three general elections in history in which the party with the most votes has actually lost the general election. If that were to happen in the modern day, we would legitimately face a constitutional crisis.

I wish to stress that none of this is a means to dispute the formation of the new Conservative Government. [No electoral system](#) would have produced a Labour Government in 2015, because people simply did not trust Labour sufficiently. However, the result of the last election should concern anyone with an interest in democracy, or simply a desire for national unity. In the south-east, the Tories got 51% of the vote, but took 93% of the seats. In the south-west, they got 47% of the vote, but took 94% of the seats. In the north-east, the situation was reversed: Labour took 47% of the vote, but won 90% of the MPs. In Scotland, the SNP won an impressive 50% of the vote, but a thoroughly disproportionate 95% of the seats. The Lib Dems actually got 1 million more votes than the SNP, but are treated as though they got less. Four million people voted for the UK Independence party to get just one MP. That is simply not conducive to a representative Parliament.

As much as I wish the whole country would simply elect Labour MPs like me, if they do not do so, they should—as best we can deliver—get the MPs they did vote for. Moreover, the electoral system should not write off large parts of the country to one party or another, because that forces those parties to behave rationally and devote their scarce resources to areas where they are competitive. That then creates a perpetual cycle of disengagement, rather than the challenging and robust competition of views on which democracy thrives.

Because of the unrepresentative nature of modern elections, the Governments that are formed after them are prone to make poor decisions or to govern inequitably. At times, the British people have given a clear, decisive mandate for change—1905, 1945, 1979 and 1997—but that has not been their verdict at other times, when they have been unwilling or reluctant to hand one party exclusive access to Downing Street. If that is the British people's verdict, there should be coalition or minority Governments. Using the electoral system to create an artificial mandate for one-party rule is not conducive to good government. The

argument that proportional voting unfairly empowers smaller parties does not stand up when one considers that exactly the same charge could be levelled at the recent functioning of first past the post, be that the coalition Government in the last Parliament, the Lib-Lab pact in the 1970s, Sir John Major's deal with the Democratic Unionist party, or the historical example of the Irish nationalists. The status quo does of course produce absurdities. During the last Parliament, a coalition Government in Westminster were elected under first past the post, and a one-party majority Government were elected in Holyrood under the proportional system that I am proposing we introduce via this Bill.

I know that some people will say to me that they do not wish to change the voting system for fear of seeing more UKIP or other minority parties elected. I share their disdain for some of those parties, but I would say to them that if people vote for those parties, that is surely what they should get. Parties defeat their political opponents by debate and campaigning, not by rigging the rules in their favour. Ultimately, the alienation caused by rigging the rules in their favour will create the resentment that means those minority parties actually win under first past the post, as we saw just over a decade ago when the British National party [won substantial numbers of council seats in the north-west](#).

I may be this Parliament's pre-eminent Jonny, but I am no Jonny-come-lately to this cause. In fact, I am prepared to admit to the House that, as a young man, I travelled the long journey from Sunderland all the way to Newcastle to hear the late Roy Jenkins address a public meeting as part of his Jenkins commission. However, I believe that the issue has now assumed a much greater urgency. That has been produced not just by the declining vote share of the two major parties, but by the consequences of further constitutional change in Scotland, be it in the form of independence, as the SNP would like, or the much greater devolution that the Unionist parties favour. Such developments have profound implications for the rest of the Union.

I do not believe that the cohesion of England can be maintained by retaining the first-past-the-post electoral system. In all honesty, Labour Members ignored the consequences of devolution for England for far too long, simply because we did not want to admit that, under first past the post, Labour has historically rarely won a majority in England alone. A fairer and more competitive system would be better for everyone, because it would render such narrow calculations redundant and create a one nation political system for a country that sorely needs it.

I am extremely grateful for the cross-party support I have achieved for the Bill, which includes support from hon. Members from political parties, such as the Greens and the Lib Dems, that have positions in favour of a different type of electoral reform, such as the [single transferable vote](#). However, we are as one on the need for change. If there is one thing that my time as a Member of this House has genuinely taught me, it is that the stereotypes of different political parties and the people who represent them in this place are unhelpful and unfair. The basis exists for us all to work together in the national interest and it would be better if we were part of a political system that placed on us an obligation to do so. Therefore, I make a plea today for not just a proportional voting system, but a patriotic voting system, in which all parts of the country and all shades of opinion are treated equally and fairly, and the functioning of which brings the whole country together. I commend the Bill to the House.

Political Donations:

[The Regulation of Political Donations: Transparency, Foreign Interference and Tax Benefits](#)

The UK's regulation of political donations is built on the principles recommended by the Neill Committee in 1998: transparency in political giving, a ban on foreign donations, and setting a limit on campaign expenditure (which would reduce dependence on large donors). Corporate donations pose a particular challenge to the first two of these principles, as UK companies can be used to conceal the identity of the true donor or to allow foreign individuals to channel donations into UK politics.

The Representation of the People Bill, introduced to Parliament in February 2026, includes provisions intended to address these vulnerabilities. In this report we provide new empirical evidence of the extent to which corporate donations currently undermine the principles of transparency and the ban on foreign interference. Against that background, we assess the reforms proposed in the Representation of the People Bill, and we present recommendations on how to strengthen the Bill to achieve its stated aims.

### Key findings

#### Scale and concentration of political donations

Between 2001 and 2024, individual donors accounted for the largest share of reportable donations at £700 million, followed by corporate donors at £293 million and trade unions at £247 million. Donations are highly concentrated: the top 1% of individuals donated just over half of all individual donations, while the top 1% of corporate donors accounted for 45% of all corporate donations.

This level of concentration is similar to the level in 2001, shortly after the current regulatory framework was introduced. But that similarity belies substantial change: concentration fell from 2001 until 2015, but a rise over the last decade has reversed this trend.

#### Transparency

The individuals behind corporate donations are not reported to the Electoral Commission. The only route to transparency is cross-referencing Electoral Commission data with Companies House records, a process that presents practical obstacles even for specialist researchers. The results of doing so are troubling.

- We find that around a quarter of donor companies fail to meet the principle of transparency (opaque corporate donors) as they either do not report any person with significant control (PSC) at all, or their PSC is someone other than the beneficial owner of the company (i.e. a trustee).
- These opaque corporate donors account for a quarter of all corporate donations by value, as their donations are similar in size to those from donor companies that report their ultimate beneficial owners.
- Companies that make corporate donations are significantly less transparent than the typical UK company, suggesting that the PSC register is particularly unfit to bring transparency to political donations.

#### Foreign interference

Almost one in every ten pounds donated by companies comes indirectly from individuals who could not donate directly, as far as we can infer from their reported characteristics.<sup>1</sup> Their donations are on average almost twice as large as those from companies owned by individuals who could donate directly. These

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<sup>1</sup> Among corporate donations where we can identify their ultimate beneficial owners.

figures are likely to be conservative, since the true extent of foreign interference is obscured by the large proportion of opaque corporate donors.

### Tax-advantaged giving through companies

The tax system provides an implicit subsidy for individuals who donate through their companies. A company owner who donates via their company instead of out of their personal income effectively saves Income Tax on their donation. For an additional rate taxpayer who would alternatively have to pay themselves in dividends, a corporate donation provides an implicit subsidy of 39%.

A similar tax differential applies for funding donations with after-tax employment income, as most individuals would have to do. The implicit tax subsidy for company owners donating through their companies is around 38.8%. Although donations to political parties are not eligible for Gift Aid relief (which is available for other charitable donations), company owners can effectively engineer the same tax saving by donating via their company.

Through a comparison of donors at different ages – who additionally face different incentives because of Inheritance Tax – we find evidence that company owners are indeed sensitive to tax treatment in their choice of how to donate.

Treating corporate political donations as deemed distributions would eliminate this advantage and would raise (on a static basis) nearly £6 million annually in tax.<sup>2</sup> Although negligible as a share of the government's revenue, this is meaningful in this regulatory environment as it would be roughly equivalent to a 15% increase in the Electoral Commission's annual budget.

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<sup>2</sup> Taking average of corporate donations over 2020-2024 and assuming shareholders of donor companies are additional rate taxpayers.

## Going to war

Tony Blair's Address - 20/03/2003

[Radio 4 - The Today Programme - Tony Blair's speech](#)

### TONY BLAIR

On Tuesday night I gave the order for British forces to take part in military action in Iraq. Tonight British servicemen and women are engaged from air, land and sea. Their mission: to remove Saddam Hussein from power and disarm Iraq of its weapons of mass destruction. I know this course of action has produced deep divisions of opinion in our country but I know also the British people will be united in sending our armed forces our thoughts and prayers - they are the finest in the world and their families and all of Britain can have great pride in them. The threat to Britain today is not that of my father's generation. War between the big powers is unlikely, Europe is at peace the Cold War already a memory. But this new world faces a new threat of disorder and chaos born of either brutal states like Iraq armed with weapons of mass destruction or of extreme terrorist groups. Both hate our way of life, our freedom, our democracy. My fear, deeply held, based in part on the intelligence that I see, is that these threats come together and deliver catastrophe to our country and our world. These tyrannical states do not care for the sanctity of human life - the terrorists delight in destroying it. Some say if we act we become a target the truth is all nations are targets. Bali was never in the frontline of action against terrorism, America didn't attack al-Qaida - they attacked America. Britain has never been a nation to hide at the back but even if we were, it wouldn't avail us. Should terrorists obtain these weapons, now being manufactured and traded around the world the carnage they could inflict to our economies, our security, to world peace would be beyond our most vivid imagination. My judgement as prime minister is that this threat is real, growing and of an entirely different nature to any conventional threat to our security that Britain has faced before. For 12 years the world tried to disarm Saddam, after his wars in which hundreds of thousands died. UN weapons inspectors say vast amounts of chemical and biological poisons such as anthrax, VX nerve agent and mustard gas remain unaccounted for in Iraq. So our choice is clear: back down and leave Saddam hugely strengthened or proceed to disarm him by force. Retreat might give us a moment of respite, but years of repentance at our weakness would I believe follow. It is true Saddam is not the only threat, but it is true also as we British know that the best way to deal with future threats peacefully, is to deal with present threats with resolve. Removing Saddam will be a blessing to the Iraqi people, four millions Iraqis are in exile, 60 per cent of the population are dependent on food aid, thousands of children die every year through malnutrition and disease, hundreds of thousands have been driven from their homes or murdered, I hope the Iraqi people hear this message, we are with you, our enemy is not you, but your barbarous rulers. Our commitment to the post Saddam humanitarian effort will be total, we shall help Iraq move towards democracy, and put the money from Iraqi oil in a UN trust fund so it benefits Iraq and no one else. Neither should Iraq be our only concern, President Bush and I have committed ourselves to peace in the Middle East based on a secure state of Israel and a viable Palestinian state. We will strive to see it done. But these challenges and other that confront us, poverty, the environment, the ravages of disease, require a world of order and stability. Dictators like Saddam and terrorist groups like al-Qaida threaten the very existence of such a world. That is why I have asked our troops to go into action tonight. As so often before on the courage and determination of British men and women, serving our country, the fate of many nations rests. Thank You.

[Tony Benn: 'Don't Arab and Iraqi women weep when their children die?', vote on Iraq bombing - 1998](#)

**17 February 1998, Westminster, United Kingdom**

I finish just by saying this: war is an easy thing to talk about; there are not many people - a - of the generation that remember it. The right hon. Member for Old Bexley and Sidcup served with distinction in the last war. I never killed anyone but I wore uniform. But I was in London in the blitz in 1940, living in the Millbank tower, where I was born. Some different ideas have come in since. And every night, I went down to the shelter in Thames house. Every morning, I saw dockland burning. Five hundred people were killed in Westminster one night by a land mine. It was terrifying. Aren't Arabs terrified? Aren't Iraqis terrified? Don't Arab and Iraqi women weep when their children die? Does bombing strengthen their determination? What fools we are to live in a generation for which war is a computer game for our children and just an interesting little channel for news item.

Every Member of Parliament tonight who votes for the Government motion will be consciously and deliberately accepting responsibility for the deaths of innocent people if the war begins, as I fear it will. Now that's for their decision to take. But this is a quite unique debate. In my parliamentary experience, where we are asked to share responsibility for a decision we won't really be taking, with consequences for people who have no part to play in the brutality of the regime which we are dealing with.

And I finish with this: on 24 October 1945—the right hon. Member for Old Bexley and Sidcup will remember—the United Nations charter was passed. And the words of that charter are etched into my mind and move me even as I think of them. "We the peoples of the United Nations determined to save succeeding generations from the scourge of war, which twice in our life-time has caused untold suffering to mankind". That was the pledge of that generation to this generation, and it would be the greatest betrayal of all if we voted to abandon the charter, and take unilateral action and pretend that we were doing it in the name of the international community. And I shall vote against the motion for the reasons that I have given the house.

## A Wealth Tax

[Tax the rich: Why we need a wealth tax in the UK | Oxfam GB](#)

### **Tax the rich - Why does the UK need a wealth tax?**

We live in a world where there is enough wealth to tackle the biggest global challenges like poverty and the climate crisis, if only the wealth was distributed fairly. Taxing the super-rich is one way to start to address this. We urgently need to move away from an economy that is rooted in inequality and exploitation, to one that puts the wellbeing of people and planet first.

#### **What is a wealth tax?**

A wealth tax is a tax on the total value of a person's assets over a certain amount set by the government. Assets can include cash, property or land, stocks, businesses, valuable possessions, and other forms of wealth.

The purpose of this type of tax is to generate revenue and address wealth inequality. Wealth taxes typically only affect people whose assets exceed the specified limit. This ensures it targets only the wealthiest members of society.

#### **How would a wealth tax work in the UK?**

There are several wealth taxes already in place in the UK. Oxfam supports the following wealth tax reforms that Tax Justice UK and Patriotic Millionaires UK have set out:

1. Apply a 2% wealth tax on assets over £10 million, raising up to £24 billion a year.
2. Reform capital gains tax to raise £14 billion a year.
3. Apply National Insurance to investment income, raising up to £10.2 billion a year.
4. Close inheritance tax loopholes to raise £1.4 billion a year.
5. Close the loopholes in the new non-dom scheme to raise up to £1 billion.
6. Introduce a 4% tax on share buybacks, raising approximately £2 billion a year.

### Is Oxfam calling for a UK wealth tax?

We believe that wealth taxes are crucial to tackle [growing inequality](#) between the super-rich and people living in poverty. As part of [Tax Justice UK](#), Oxfam is pushing for more taxes on the super-rich.

We're calling for lots of different types of taxes through coalitions and our own campaigns – taxing the rich in multiple ways helps to even the playing field.

### Why do we need a wealth tax in the UK?

Billionaire wealth soared three times faster in 2024 than the year before, and UK billionaire wealth rose by £35 million each day. Meanwhile, one in five people in the UK lives in poverty. The UK Government must ensure that excess wealth and profit in the UK are used to help create a fairer future for everyone.

The government can fight poverty and promote fairness by funding public services, social security, and a just climate transition in fair ways. This will improve living standards, support gender and racial justice, build a stronger economy, and restore the UK's global reputation on aid and climate commitments.

[UK's Wes Streeting calls for wealth tax via capital gains change](#)

**CNBC UK Exchange newsletter: A UK 'wealth tax' is fraught with complications**

**Published Wed, May 27 2026 1:30 AM EDT**

*This report is from this week's CNBC's UK Exchange newsletter. Like what you see? You can subscribe [here](#).*

### The dispatch

Jockeying for position in the as-yet-unlaunched contest to lead Britain's governing Labour Party, Wes Streeting, the former health secretary, has promised a wealth tax if elected leader.

["We need a wealth tax that works,"](#) he told the BBC last week. "A pound made from simply owning assets should not be taxed less than a pound made from a hard day's work."

Strictly speaking, Streeting is not actually proposing a wealth tax. Rather, he wants to align the rates of capital gains tax (CGT) and income tax.

Presently, higher and additional rate taxpayers pay marginal rates of 40% or 45% on earnings, but are charged 24% on capital gains over £3,000 (around \$4,000) per year (an individual's first home is exempt) or 32% on gains from carried interest.

Citing work by the Centre for the Analysis of Taxation, a centre-left think tank, Streeting claimed aligning the rates would net the Treasury an additional £12 billion annually.

That seems optimistic. Capital gains tax is easily avoided by not selling assets, and any liability is wiped out when the owner of those assets dies — although the U.K.'s hefty 40% inheritance tax may be incurred.

## It's different this time

Such a move has been debated for a while. Rachel Reeves, the chancellor (finance minister), urged it in a 2018 pamphlet.

And there is a precedent. Nigel Lawson, one of Britain's greatest reforming chancellors, aligned income tax and CGT rates in 1988, arguing it brought "greater neutrality in the tax system," while being consistent with how companies were taxed.

The big difference between then and now is that the top rate of income tax is currently higher.

A CGT rate set at 40-45% would be the highest in Europe and probably drive more wealth creators away — a process Reeves is thought to have triggered in October 2024 when she [abolished Britain's tax exemption](#) on offshore trusts.

Another potential flaw is that CGT is historically lower than income tax because part of any capital gain will be due to inflation.

It is why various chancellors have introduced reliefs and allowances over the years to ensure only "real" gains, rather than inflationary ones, are taxed.

There is also an argument that CGT should be lower than income tax because those incurring it usually do so after taking risks benefiting the economy, such as launching a business and employing others.

So what of a more straightforward wealth tax? Well, the better-off have already been targeted by the current government via an increase in the CGT rate on carried interest, the move on offshore trusts and hikes in dividend taxation.

There is also a looming "mansion tax" coming in April 2028 on homes worth more than £2 million and, in addition, the U.K. already has some of Europe's highest death taxes.

But polling suggests most Labour members — who will elect the new leader — would still love a straightforward wealth tax on assets.

That is despite evidence from Europe, where most countries in recent years have scrapped wealth taxes or in the case of France, hugely reduced their scope. Such levies seldom raise as much as hoped.

There is also the complexity involved in implementing a wealth tax — for example, in regularly valuing private businesses, pensions and property — and the fact that Britain's tax authorities currently lack the infrastructure to do so.

As Denis Healey, Labour's chancellor from 1974 to 1979, wrote in his 1989 memoir: "We had committed ourselves to a wealth tax, but in five years I found it impossible to draft one which would yield enough revenue to be worth the administrative cost and political hassle."

Half a century on, it is likely any chancellor will face those same problems should they try again.

— Ian King

## Social Media

[Statement](#) from the LSE

*Protecting, not excluding: why banning children from social media undermines their rights*

## **Bans are problematic**

Recent debates in media and politics have highlighted bans as a policy tool for ensuring children's safety in the digital world. However, research suggests that outright bans may [worsen matters rather than solving them](#). While some policymakers and advocacy groups propose restricting children's access to digital platforms, such measures may fail to address the root causes of online risks and could create unintended negative consequences.

For over two decades, the **digital world has been an integral part of childhood**. Social media, mobile phones, and other digital technologies **provide children with opportunities** to learn, connect, and express themselves. Studies show that these platforms allow children to acquire essential skills, interact with peers, and access vital information.

While digital spaces pose risks, **banning children from them outright does not inherently improve safety** - instead, it may push them toward unregulated, less protective spaces where they have even fewer safeguards.

### Alternatives to bans

Children are diverse, with different ages, needs and circumstances. Their [right to participate in and benefit](#) from the digital world should be [balanced](#) with effective protection measures rather than eliminated through blanket restrictions. As active participants and rights-holders, children seek **both protection and inclusion** in the digital environment. When society restricts children's freedoms in [their best interests](#), the goals should be clearly stated, **the means should be proportionate**, and the measures should be effective, transparent and evidence-based, and not unduly restrictive.

Children [wish to be included in, not banned from](#), the digital world - a world which society increasingly relies on and adults enjoy. Children [want to be educated](#) about and protected in the digital environment so they can safely engage and express themselves.

**Implementing bans against screen time, smartphones, or social media** [without consulting children](#) violates **UNCRC Article 12**, which recognises children's right to be heard in decisions that affect them. While younger children or vulnerable groups may require tailored protections, broad, one-size-fits-all restrictions risk undermining children's autonomy and agency.

Rather than resorting to bans or hoping for one-size-fits-all solutions, we urge policymakers to **invest in developing strong—and strongly enforced—regulatory frameworks** that require digital platforms to maintain high safety standards, such as Australia's [safety-by-design](#) or Europe's development of [age-appropriate standards](#).

### Shared responsibility

**Governments, regulators, and industry must take responsibility for online safety**, rather than placing undue burdens on children, parents, or caregivers. Digital platforms and regulators should **anticipate and address children's needs and rights** fairly and inclusively, rather than relying on parents and teachers to navigate complex safety challenges alone. Regulation is vital to ensure [that tech companies act responsibly](#).

Alongside regulatory action, **strong educational initiatives** must complement digital safety efforts. These should include:

- Digital literacy programs for **children, parents, educators, and professionals** who support young people.
- Guidance for **policymakers** on how to craft evidence-based, effective interventions.

- **Proactive enforcement of safety standards**, ensuring platforms meet child-friendly design requirements.

## Scientific evidence vs. simplistic narratives

Policy decisions must be based on **scientific evidence rather than media myths, public anxieties, or political grandstanding**. While concerns about social media and mental health are valid, there is [no scientific consensus](#) that social media *causes* mental health disorders. [Meta-analyses reveal inconsistencies](#), with some studies finding [benefits](#), others noting **risks**, and many showing **no significant effects**.

That said, **some adolescents—especially those already vulnerable to mental health issues—may experience negative effects from excessive social media or gaming**. Research designed to identify causality suggests that digital media can contribute to mental health struggles for some young people, while digital media use has a positive effect for other young people. This complexity highlights the need for **targeted interventions rather than broad bans**, and the need for rigorous, nuanced research rather than simplistic narratives which may fail to address underlying issues like social isolation, cyberbullying, or algorithmic manipulation.

While some [research designed to identify causality](#) indeed suggests that digital media use can adversely affect some adolescents' mental health, necessitating policy intervention, [bans are not the answer](#), and other notable factors [also play a role](#), especially [over the longer term](#).

To ensure sound policymaking, governments should invest in evidence-based, problem-specific interventions, developed in consultation with children rather than imposed on them, and independently [evaluated for effectiveness](#) through rigorous, nuanced research. [Currently, many restrictions on children's online engagement lack such evidence-based scrutiny](#).

## Respecting children's rights in the digital world

The [UN Committee on the Rights of the Child](#) emphasises that children's rights should be fully realised in digital environments. The UN has recognised this in its [Global Digital Compact](#). [European Union strategy](#) is putting this into practice, as are actions underway in many countries.

To effectively protect children in the digital age, **multiple coordinated strategies** are urgently needed. **Blanket bans, however, ignore children's voices, undermine their rights, and fail to provide the protection they need when they do go online**. Instead, well-regulated, evidence-based solutions that balance protection with inclusion offer a more sustainable way forward.

By adopting a **rights-based, safety-by-design** approach, we can create a digital world where children **thrive, rather than being excluded**.

## Exclusion does not equal protection

A safer internet is possible—without undermining children's rights in the process. Instead of banning children from digital spaces, we should:

- Strengthen **regulations** that ensure platforms design safer online environments.
- Promote **digital literacy** among children, parents, and educators.
- Encourage **evidence-based policies** rather than blanket bans.
- Respect **children's rights** by consulting them on decisions that affect their online participation.

## Blocking social media to the kids will save us all

Yesterday, I announced our Government is going to create a new minimum age for access to social media. We will bring this legislation into Parliament before the end of the year. This is all about supporting parents and protecting children.

I know there are many Mums and Dads who have been pushing for change in this area and this newspaper has run a strong campaign in support of them. The South Australian Government has been doing important work as well but at the end of the day, this is an issue that crosses state borders. It's a national challenge that requires national leadership. That's what our Government is stepping up to deliver.

As parents, we love our children and we worry about them. We do everything we can to keep our kids safe and to help them grow up happy, confident and comfortable with who they are.

Wherever I go in Australia, I know one of the biggest things worrying Mums and Dads is the impact social media is having on their children's wellbeing.

There's no going back to a world without technology and the internet has given all of us access to a world of knowledge and culture that can be such a force for good. But too often, social media isn't social at all. Instead, it's used as a weapon for bullies, a platform for peer pressure, a driver of anxiety, a vehicle for scammers and, worst of all, a tool for online predators.

Like anything, as we get older most of us get better at spotting the fakes and the risks and we build up the resilience to ignore the nastiness. We get to know that our followers aren't necessarily our friends and we learn not to measure ourselves against the unattainable standards of curated images.

All of this is tough for young adults and it's much harder for children. What's more, parents feel they are working without a map. No previous generation has grown up with smartphones and social media as part of their daily life. Parents are worried about where all this leads and they're looking to us to help.

That's why we're working with the eSafety Commissioner to help parents talk to their children about being safe online and partnering with the Alannah and Madeleine Foundation to fund digital literacy programs in every school in Australia.

Of course, parents already have the option of banning phones or particular social media platforms for their children. But when they do they are up against the powerful force of peer pressure and no-one wants to make their child the odd one out.

Setting a new national minimum age for social media also sets a new community standard. It takes pressure off parents and teachers and backs them with the authority of government and the law. Changing the dynamic in the schoolyard is crucial to making lasting change in behaviour.

We all know that technology moves fast. I'm sure there will be people who make it a priority to find or make ways around these new laws, some might succeed. None of that is an excuse for inaction. After all, there are plenty of young people who find ways to get alcohol before they turn 18 but no-one is saying we should lower the drinking age.

Government may not be able to protect every child from every threat on social media but we do have a responsibility to do everything we can, to help as many young Australians as we can.

I want young Australians to grow up playing outside with their friends, on the footy field, in the swimming pool, trying every sport that grabs their interest, discovering music and art, being confident and happy in the classroom and at home. Gaining and growing from real experiences, with real people.

We want children to have their childhood. We want parents to have peace of mind. That's what a minimum age for safer social media will help achieve.

Our Government understands people are under pressure with the cost of living and we're acting to help.

We know parents are worried about social media and we're stepping up to help.

That's what our Government does. We listen, we act, we deliver change that makes a positive difference for all Australians