

## **Committee for Employment and Learning Report on its Consideration of the Legislative Consent Memorandum Concerning the Enterprise Bill (Apprenticeships – Data Sharing Provisions)**

### **Background**

1. The Enterprise Bill completed the second reading in the House of Commons and moved to Committee Stage in the House of Commons on 23 February 2016. It is anticipated that Royal Assent will be granted at the end of April 2016.
2. This Legislative Consent Motion is required to obtain the Assembly's agreement on the extension of powers to Northern Ireland to open a data sharing gateway with Her Majesty's Revenue and Customs (HMRC) so that relevant data relating to the Apprenticeship Levy can be obtained and shared between HMRC and the relevant authority in Northern Ireland, as provided for in the Westminster Enterprise Bill.
3. The current version of the Enterprise Bill is that as amended following Committee Stage in the House of Commons. The Bill can be found at: <http://services.parliament.uk/bills/2015-16/enterprise.html>

### **Committee Consideration**

4. The Committee was briefed by Departmental officials on the Legislative Consent Motion at its meeting on 2 March 2016. The Committee raised a number of issues regarding the proposal.
5. The Committee noted that it is important to avoid an information deficit, specific to revenues to and from the Apprenticeship Levy in Northern Ireland, which would result in a distinct disadvantage to Northern Ireland compared to the rest of the UK. Therefore, it is important to ensure that Northern Ireland can obtain and share information with HMRC.

6. This function will be vital in terms of transparency on how much Northern Ireland employers are paying into the Levy and how much of the Levy is coming back to the Northern Ireland Executive.
7. However, the Committee raised concern that it has not yet been agreed whether this would be via a Barnett Consequential or another method. The Committee also highlighted that when the money is returned to the Executive it will not be ring-fenced to support the DEL Apprenticeship Strategy. The Committee thus noted that the Executive should earmark the money to ensure that it returns to the business sector in Northern Ireland.

### **Committee position**

8. Having considered the proposals for the Legislative Consent Motion, the Committee is content that the data sharing between DEL and HMRC is necessary to ensure that DEL has clear information on the amount of money being paid into the Apprenticeship Levy by Northern Ireland companies. The Committee does highlight that the money on return should be redirected into this area by the Executive.
9. The Committee therefore supports DEL in seeking the Assembly's endorsement of the Legislative Consent Motion.

### **List of Appendices**

**Appendix 1** – The Legislative Consent Memorandum

**Appendix 2** – Departmental Papers

**Appendix 3** – Minutes of Evidence