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## Editorial

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### Budget Secrecy

"In this world", Benjamin Franklin observed, "nothing can be said to be certain except death and taxes." Thus it is that, with remorseless inevitability, the annual Budget season has once again crept up upon us. Budget day is still *the* red letter day in the parliamentary calendar, providing the occasion for elected representatives to exercise their historic right (after all, parliaments were invented for the purpose of collecting taxes) to protest against the fiscal enormities inflicted on the long-suffering citizen to satisfy the voracious appetite of the collectivist State. And, since the fiscal and economic content of the Chancellor's speech also reflects the Administration's current priorities and policy objectives, it is also the occasion for a major set-to between the Government and the Opposition parties.

One striking feature of these occasions is the obsessive secrecy that precedes them. J H Thomas and Hugh Dalton could testify (posthumously) to the fate that awaits ministers who are even slightly and/or inadvertently indiscreet. Even the Cabinet – so much for collective responsibility – is kept largely in the dark until the last possible moment. Last year, the *Guardian* got into hot water with the Treasury following its publication of a pre-Budget article apparently based on leaked information. Confidentiality is defended both as a way of preventing illicit profiteering and of discouraging

"forestalling" tactics at the expense of the Exchequer, though, as the late Dorothy Johnstone pointed out in her unique inside account of the introduction of VAT (*A Tax Shall be Charged*, HMSO, 1975) there is also a broader requirement, "that of keeping options open as long as possible for the construction of the Budget strategy as a whole, unhampered by any advance commitments."

In one curious way, the House of Commons may actually benefit from pre-Budget secrecy. Most government policy is extensively pre-cooked in endless Whitehall dialogue with influential pressure groups, then presented to Parliament as a *fait accompli*. "Negotiations" prior to the Budget are mostly monologue, with officials giving nothing away, and the ensuing debates on the Budget and the Finance Bill have a freshness and a sense of purpose that is lacking in other contexts. It must also be conceded that some aspects of Budge-making, particularly reforms in tax structure, *are* commonly presented for discussion in advance. But this is small beer. Budgets are complex. They are also profoundly important to everyone. One does not have to be a fan of "open government" to hold that budgetary secrecy is grossly overdone, to the detriment of sound public policy based, as sound public policy must be, on healthy interplay between official thinking and informed public opinion.