



HM Revenue
& Customs

Meg Hillier MP
House of Commons
London
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Mary Aiston
Director
Counter Avoidance

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Date 26 November 2020

Dear Meg Hillier

Mass-marketed tax avoidance update

I am writing to provide you and the committee with an update regarding HM Revenue and Customs (HMRC) publications and activities on our ongoing work to tackle mass-marketed tax avoidance. This includes what we are doing to meet our commitment to be more transparent about what we know about the avoidance market, as recommended in the Treasury Select Committee's Report on 'Disputing Tax'. As part of this activity, we are:

- **Publishing the Use of Marketed Tax Avoidance Schemes in the UK report** – As recommended by the Treasury Select Committee, this report brings together information about the numbers and characteristics of taxpayers using avoidance schemes. It includes the types of schemes most used, occupations, locations and the declared income of those involved. Our aim is to improve the understanding of the nature of tax avoidance, the need for all parties to play their part in tackling it and to set out what HMRC is doing particularly in relation to tackling promoters. We are continuing to develop our analysis and data and will be providing annual updates on what we know of the market. This report will be published on GOV.UK.
- **Launching a communications campaign, 'Tax avoidance – Don't get caught out'** – Starting in November 2020, we are launching a campaign to educate contractors about how to steer clear of avoidance, providing them with information and targeted messages on the risks and implications of tax avoidance and deter them from entering into a tax avoidance scheme in the first place. This is the first stage of a wider communications campaign designed to raise public awareness about the dangers of entering into avoidance and how HMRC is tackling those who promote or enable avoidance schemes as outlined in HMRC's Promoters Strategy ("Tackling promoters of mass-marketed tax avoidance schemes") published on GOV.UK in March 2020.
- **Publishing a joint HMRC/Advertising Standards Authority Enforcement Notice** – The enforcement notice sets out what promoters must and must not include on their websites and provides guidance to ensure their advertising is not misleading. The aim is to disrupt the promoter's business and prevent individuals from being presented with advertisements that do not give full details of what they are being offered. This is also

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part of our commitment in the Promoters Strategy to work with partner bodies to tackle promoters.

- **Reporting to Parliament on the implementation of the independent Loan Charge Review** - This report is due to be published by the end of the year.

I trust that this information is of interest to you and your committee members.

Yours sincerely

A handwritten signature in black ink that reads "Mary Aiston". The signature is written in a cursive style with a long horizontal stroke at the end.

MARY AISTON
DIRECTOR