HM Revenue & Customs

Jim Harra
Chief Executive and First Permanent Secretary

Room 2/75
100 Parliament Street
London
SW1A 2BQ

Mel Stride
Chair
Treasury Select Committee
House of Commons
London
SW1A 0AA

21 December 2020

Dear Mr Stride,

I am writing to follow up on commitments that I made at the Treasury Select Committee hearing on Monday 7 December.

Publication of CJRS claimants

The names of businesses claiming from 1 December 2020 onwards will be published. HMRC will start publishing the names and, where applicable, the company registration numbers of CJRS claimants on gov.uk in February 2021. Claims made from 1 December onwards will be included in this publication.

The reason for the 1 December date was so that the terms and conditions and disclaimer on the CJRS claim service could be updated and employers could be notified of the new publication policy before claiming. This was consistent with HMRCs obligation under the law.

To clarify the statements made in Q19 and Q20 about how and when to contact HMRC to appeal against a penalty for missing the deadline to file an income tax Self-Assessment return

This year, we are urging taxpayers to file their SA returns on time if they can, but we recognise that there may be more taxpayers than usual who are unable to do this. We have already said we will accept pandemic-related personal or business disruption as a reasonable excuse and given people extra time to appeal. Normally, taxpayers should appeal against late filing penalties in writing. We are considering whether there are other changes we can make that will make appealing against a penalty easier and quicker for taxpayers, agents and HMRC.

The process of contacting HMRC in advance of the deadline to supress a penalty for a short period of time relates to penalties for late corporation tax returns; it does not normally apply to income tax returns. However, in limited circumstances, where it would be unreasonable to expect a taxpayer who cannot file on time to wait for the penalty notice before appealing, HMRC will consider supressing the penalty for a short period of time so long as the taxpayer files their return within the agreed further time.

Yours sincerely

JIM HARRA
CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY