

Jim Harra  
Chief Executive and First Permanent Secretary  
HM Revenue & Customs

Email [perm.secs@hmrc.gov.uk](mailto:perm.secs@hmrc.gov.uk)

Tom Scholar  
Permanent Secretary  
HM Treasury

Email [tom.scholar@hmtreasury.gov.uk](mailto:tom.scholar@hmtreasury.gov.uk)

Meg Hillier MP  
Chair of the Public Accounts Committee

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Dear Chair,

## Twelfth Report of Session 2019-21

### Management of tax reliefs: implementing recommendation 3b

In the Treasury Minute containing the response from HMT and HMRC to the PAC's report on the Management of Tax Reliefs, the Government agreed with the Committee's recommendation 3b. In response the Government said:

*The government is committed to continuing to improve transparency and will aim to ensure that the Tax Impact and Information Notes (TIINs) for new tax reliefs and changes to existing reliefs specify where they are intended to change behaviour. The information in TIINs is reviewed by Ministers ahead of publication.*

The implementation date of 'Autumn 2020' was intended to align with an autumn Budget and the associated legislation, where progress against this recommendation could be demonstrated. As the Committee will be aware, there has been no autumn Budget this year.

However we can assure the Committee that the Government remains committed to its response, seeking to improve the information given in Tax Impact and Information Notes (TIINs) by specifying the intention to change behaviour where relevant. Tax relief legislation will be accompanied by a TIIN, which contains information on the objective of the tax change as standard, even outside of the Budget event. The Committee will also be aware that the Government has now published criteria for future evaluation of tax reliefs, as per its commitment, which is available in the [bulletin](#) of the latest HMRC tax relief statistics publication.

We will be providing updates on work in this area in due course.

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