



Treasury Committee

House of Commons, Committee Office, London SW1A 0AA

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Jim Harra CB
Chief Executive and First Permanent Secretary
HM Revenue and Customs
[via email]

30 April 2024

Dear Jim,

The work of HMRC – Follow up to the hearing on 24 April 2024

Thank you to you and your HMRC colleagues for giving evidence to the Committee on the 24 April 2024.

During the hearing there were points where further explanation or information was to be provided in writing. I include these points below, along with transcript references¹:

1. Please could you provide the Committee with the occupancy rates of each of your buildings? [Q438]
2. How many people has HMRC reported to their professional body for concerns around the advice they have given regarding tax? How many, if known, have then had sanctions applied to them? [Q440]
3. How many people have you written to using the powers of section 684(7A)(b) of the Income Tax (Earnings and Pensions) Act 2003, and how much tax is at stake? How many of these letters, and how much of the tax, is related to disguised remuneration schemes? [Qq465-466]
4. Please could you provide the plans for your digital first strategy, including the overall direction of travel? This should include but not be limited to your targets and objectives for uptake of your app, including relevant target dates? [Qq477, 484]

Having considered your evidence, the Committee would welcome your answers to the following additional questions:

5. You noted that if additional resources were not provided to HMRC, "... then I will have to look at whether I need to reprioritise something else". What would you have to reprioritise to allow additional resources to the helpline, if you receive no additional funding? [Q392]
6. You told the Committee that "We believe that a very small proportion of customers, because of their health or personal circumstances, are vulnerable in the sense that they cannot deal with their tax affairs or HMRC in the usual way." How small a proportion of HMRC's customers would you regard as vulnerable at any one time? How have you made that assessment? [Q442]

¹ committees.parliament.uk/oralevidence/14682/pdf/

In line with the Committee's usual practice, I will be placing this letter and your response in the public domain. I would be grateful for a reply by midday 15 May 2024.

With best wishes,

A handwritten signature in black ink, appearing to read "H. Baldwin". The signature is written in a cursive, slightly stylized font.

Dame Harriett Baldwin MP
Chair of the Treasury Committee