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15 June 2021

Dear Mary,

Following discussions with Lord Bridges, the last Chair of the Finance Bill Sub-Committee, I am writing to follow up on oral evidence you provided on 16 December 2020.

During the evidence session, I asked you about the appointment of advisers to the Loan Charge Review (LCR). You replied:

“As an independent reviewer, Sir Amyas Morse said that he wanted advisers who were knowledgeable about tax, but it was his ask that they were people who had not had a public position in relation to the loan charge. That was the origin of the request for people who had not taken a position on the loan charge, and that was the connection. I would agree that being a witness at a committee hearing should not per se exclude people from getting involved in an independent review or indeed anything else. The issue here was that Sir Amyas Morse was looking for people who had not had an opinion about the loan charge in the past.”¹

The Financial Secretary to the Treasury has also said in correspondence with the Sub-Committee that, “Sir Amyas’s request was for advisers who were knowledgeable about tax, but had not publicly entered the debate in relation to the loan charge policy.”²

However, emails released under FOI have indicated that it was not Sir Amyas who asked not to include people who had expressed views before parliamentary committees. Instead, it appears that officials based elsewhere made this suggestion.

¹ [Q32](#)

² [Letter from the Financial Secretary to the Treasury to the Chair of the Finance Bill Sub-Committee](#), 18 March 2021

An email dated 13 September 2019, from the LCR to officials at HM Treasury, requests comments on a list of proposed candidates to serve as advisers.³ On 16 September 2019, a HM Treasury official, whose name has been redacted, responded with comments, including:

“Query whether you would want people who have appeared before the Select Committee, if only because it means they are slightly compromised.”⁴

I would be grateful if you would set out whether you still stand by your view that “it was [Sir Amyas Morse’s] ask that they were people who had not had a public position in relation to the loan charge”. If so, please could you provide written evidence to substantiate this point and reasoning for it.

Please could you reply by 23 June 2021.

Yours ever
Michael.

The Rt Hon. Lord Forsyth of Drumlean
Chair of the Economic Affairs Committee

³ [FOI2020 00559 Attachment 1 of 2, 22.](#)

⁴ [FOI2020 0053 EMAILS REDACTED FINAL, 199.](#)