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The Rt Hon. the Lord Forsyth of Drumlean
Chair of the Economic Affairs Committee
House of Lords
London
SW1A 0PW

Date 23rd June, 2021

Dear Lord Forsyth

Thank you for your letter of 15 June about the evidence that I gave to the Finance Bill Sub-Committee on 16 December 2020, and the Financial Secretary to the Treasury's correspondence with the Sub-Committee.

You asked about my evidence regarding the appointment of advisers to the Loan Charge Review (LCR). I am content that I gave an accurate account to the Committee.

The written information you refer to in your letter was released under the Freedom of Information Act (FOIA). The FOIA gives a general right of access to information held by public authorities. The information released does not necessarily give the full picture and can be taken out of context. For example, these releases do not include information provided through conversations that were held at the time of the LCR between Lord Morse and the secretariat to the review.

I am assured by officials who were party to the discussions at the time, and who sat on the secretariat, that, after conversations with Lord Morse, they were asked to identify people who were knowledgeable about tax but who had not taken a public position in respect of the loan charge, who might act as advisers to the LCR. Although I was not involved in those conversations, I have no reason to question the clear recollection of those officials.

As you will recall, I said that Lord Morse wanted advisers who were knowledgeable about tax, but who had not taken a position on the loan charge. In your letter, you state that it was not Lord Morse who had said that he did not want to include those who had appeared before parliamentary committees. If I may say so, I think this reflects a misunderstanding. My evidence did not state that he had said this, but rather that he was keen that advisers had not expressed a public opinion on the loan charge in the past. As you will recall, you agreed that you yourself would apply similar principles for taking on special advisers for a committee inquiry.

Yours sincerely

Mary Aiston

Mary Aiston
Director