



HM Revenue & Customs

Mr Graham Howarth

By email: request-806382-
a9326f78@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 21 January 2022
Our ref: FOI2021/31641

Dear Mr Howarth

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 22 December, for the following information:

"Thank you for providing the table of emails received by Mr Harra.

I note that you have exempted providing copies of them on the grounds of section 14, whilst at the same time stating "Therefore, to comply with your request would create a burden by requiring HMRC to spend an inordinate amount of time considering any exemptions and redactions"

The FOIA and ICO guidance states that the time required to review and redact information being provided should not be included in the costs which is a section 12 exemption.

Nevertheless, it may be that the needs of my research can be met by providing copies of the 30 emails received with the criteria specified in the period 1/10/2019 to 31/12/2019 Please provide the 30 emails received in this period.

The scope is now sufficiently small so as not invoke exemption, section 14.

I would also like to remind you that there is a strong public interest in understanding how the Loan Charge precipitated 8 suicides and how HMRC have responded to this. The use of public interest exemptions does not stand scrutiny when people are losing their lives."

Our response

The requested information had been provided as an annex to this letter. A full explanation of the use of FOIA exemptions to withhold some of this information has been provided below:

Taxpayer confidentiality

Requested information which constitutes 'revenue and customs information relating to a person', where disclosure would either identify the 'person' or would enable the identity of the 'person' to be deduced, has been withheld pursuant to section 44(1)(a) FOIA.

In this context, 'revenue and customs information relating to a person' means information about, acquired as a result of, or held in connection with the exercise of a function of the Revenue and Customs in respect of the person.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

OFFICIAL

Section 44(1)(a) provides:

44 Prohibition on disclosure

(1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it –

a) is prohibited by or under any enactment, ; ...

The enactment in this case is the Commissioners of Revenue and Customs Act 2005 (the CRCA).

Section 18(1) of the CRCA states that HMRC officials may not disclose information which is held by HMRC in connection with one of its functions.

For the purposes of FOIA, section 18(1) only acts as a statutory prohibition where section 23(1) of the CRCA is also satisfied:

23 Freedom of information

(1) Revenue and customs information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibitions on disclosure) if its disclosure—

- (a) would specify the identity of the person to whom the information relates, or*
- (b) would enable the identity of such a person to be deduced.*

(1A) Subsections (2) and (3) of section 18 are to be disregarded in determining for the purposes of subsection (1) of this section whether the disclosure of revenue and customs information relating to a person is prohibited by subsection (1) of that section.

(2) Except as specified in subsection (1), information the disclosure of which is prohibited by section 18(1) is not exempt information for the purposes of section 44(1)(a) of the Freedom of Information Act 2000.

(3) In subsection (1) 'revenue and customs information relating to a person' has the same meaning as in section 19.

Personal information

Where requested information contains the personal information of officials or members of the public to a degree which is contrary to their expectation of privacy, this has been withheld under section 40(2) FOIA.

Section 40(2) of the FOI Act, by virtue of section 40(3A) provides an absolute exemption for third party personal data, where disclosure would contravene any of the data protection principles set out in Article 5 of the General Data Protection Regulation. The first data protection principle requires the disclosure of third-party personal data to be lawful, fair and transparent. We believe that releasing the information would breach the first data protection principle, since it would be unlawful and unfair to release the information.

The exemption in section 40(2) is absolute, meaning that there is no need to weigh up the public interest in releasing the information against the public interest in maintaining the exemption. On this basis, all identifying information relating to junior officials and members of the public has been withheld.

Prejudice to the effective conduct of public affairs

Section 36 provides an exemption if disclosure would or would be likely to:

OFFICIAL

- (a) prejudice collective responsibility or the equivalent in Wales and Northern Ireland;
- (b) inhibit the free and frank provision of advice or exchange of views; or
- (c) otherwise prejudice the effective conduct of public affairs

The content of email 29 has been withheld by virtue of section 36(2)(b)(i)

In this instance, HMRC's qualified person considers that disclosure of the requested information would be likely to inhibit the free and frank provision of advice and might inhibit and undermine the need for a private space for the purpose of advice.

Officials expressing candid views on the issue assumed that they were doing so in a confidential safe space.

It is considered that disclosure of the withheld information is likely to undermine the confidence of civil servants in this "safe space", with future discussions on equally sensitive topics being damaged through the inhibition of free and frank sharing of opinions/advice.

HMRC believes that staff would be less forthcoming, and their opinions and advice would be tempered or withheld due to a fear of future release.

Section 36 is qualified by the public interest. This means that even though the exemption is considered to be engaged, it is necessary to consider whether the public interest in maintaining the exemption outweighs the public interest in disclosure.

HMRC accepts that there is a clear public interest in government departments being as open and transparent as possible, so as to increase accountability and inform public debate.

However, I would argue that there is a more compelling public interest in preserving the safe space in which officials can deliberate issues and protecting the department's ability to operate effectively. It is in the public interest for officials to be able to have confidential dialogue in the execution of their duties and for them to exchange views freely and frankly. Advice provided and received must be detailed and candid if it is to be of value. For all of this to occur, officials must be free of any inhibitions that might interfere with their ability to offer comprehensive input based on free and frank discussion.

If such information were to be disclosed, sensitive issues might not be able to be raised in the future, for fear that information about such issues might be disclosed and be exposed prematurely to public scrutiny and comment. Disclosures of the detail of these exchanges would undermine the quality and nature of this dialogue in the future and would not be in the public interest.

On balance, we find that the public interest favours withholding the requested information.

In addition to this, the exemption at section 36(2)(c) has been used to withhold certain contact details which do not constitute personal data. These are the out of hours phone numbers for various government departments.

It is the opinion of HMRC's qualified person that disclosure of such information would likely be misused by those so minded and would result in the various departments having to amend their arrangements.

Whilst HMRC accepts the public interest in government departments being as open and transparent as possible, we do not consider any wider public interest to be met by the disclosure of this information. Rather we find the public interest to favour government departments being able to operate effectively.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs

EMAIL 1 – NO ATTACHMENTS

From: Gorkana

Sent: 01 October 2019 01:00:10 (UTC-12:00) International Date Line West

To: 40(2) 40(2) (HMRC Comms Press Office)

Subject: I. Trade, Consumer & Online Media Coverage - 1 Oct 2019



Media Coverage for I. Trade, Consumer & Online

HM REVENUE AND CUSTOMS

'EXPLOSIVE': Lack of reports into £750m monorail and university plan slammed
thisiswiltshire.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

282230 - Director Disqualification - Types of Misconduct
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

282240 - Director Disqualification - Types of Evidence
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Acquisition, Placing and Open Offer
Sharecast.com, 30 Sep 2019, p25, UK, Keyword: HMRC

Acquisition, Placing and Open Offer
sharesmagazine.co.uk, 30 Sep 2019, p25, UK, Keyword: HMRC

ADML3100 - Collection and Management: Introduction
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

ADML3300 - Collection and Management: Case law
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

ADML3400 - Collection and Management: Tests to apply
gov.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

Airbnb taxes under HMRC scrutiny
economia.icaew.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Anonymous bidder urges Bury FC fans to keep the faith
thisislancashire.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Anonymous bidder urges Bury FC fans to keep the faith
burytimes.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

ATT calls for 'urgent clarity' on off-payroll working changes

Newbycastleman.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

ATT calls for clarity on off-payroll changes

accountancyage.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Bank of England, HMRC contracts

professionalsecurity.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Bank of England, HMRC contracts

businesscomputingworld.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Businesses need urgent clarity on IR35 public sector off-payroll rules

accountancylive.com, 30 Sep 2019, p2, UK, Keyword: HMRC

CA22090 - Plant and Machinery Allowances (PMA): buildings and structures: glasshouses

gov.uk, 30 Sep 2019, p3, UK, Keyword: HMRC

CH282210 - Director Disqualification – General

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Changes to Capital Gains Tax reporting on Resident...

Scotconnected.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Construction Software Company COINS announces readiness for the VAT Reverse Charge

Leicestershire Builder, 01 Oct 2019, p13, UK, Keyword: HMRC

DESTINATION SWINDON: Council slammed over lack of reports into £750m monorail and university scheme

swindonadvertiser.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Ex Ormskirk milkman at Crown Court after his 'good turn' backfires

Qlocal.co.uk, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Fraud barrister disbarred for tax fraud

legalcheek.com, 30 Sep 2019, p1, UK, Keyword: HMRC

FSB calls for financial support for small businesses in no-deal Brexit

conveniencestore.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

GMP equalisation guidance published

theactuary.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer admits VAT bill could be "materially higher" than £12m previously reported

proactiveinvestors.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centre accounting 'black hole' deepens

accountancylive.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centre accounting 'black hole' deepens

Accountancydaily.co, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centres admits accounts black hole is bigger than expected

Business-live.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centres £12m Accounting Scandal 'May Be Materially Higher'

minutehack.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Government delay to VAT change is a victory for common sense, says FMB

Leicestershire Builder, 01 Oct 2019, p1, UK, Keyword: HMRC

Government raiding thousands of pensions how to avoid a hefty tax bill

LoveMoney.com, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Hansard Lords Sitting: Insolvency (Amendment) (EU Exit) (No 2) Regulations 2019

hansardsociety.org.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

HMRC and VOA: workforce management information, August 2019

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

HMRC spending over £25,000, August 2019

gov.uk, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC update guidance on customs procedures in a no-deal Brexit

Accountancydaily.co, 30 Sep 2019, p1, UK, Keyword: HMRC

HMRC: spending over £500, August 2019

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

How parents can eliminate the child benefit tax charge

yourmoney.com, 30 Sep 2019, p2, UK, Keyword: HMRC

How to avoid self-assessment slip-ups

yourmoney.com, 30 Sep 2019, p2, UK, Keyword: HMRC

How to protect yourself from falling savings rates

hl.co.uk, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Interest rates likely to fall even if the UK avoids a no-deal Brexit

hl.co.uk, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Internal works to begin on HMRC's new Grade A office hub in Nottingham

Business-live.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Keep your wits about you – a history of financial scams

moneyobserver.com, 30 Sep 2019, p5, UK, Keyword: HMRC

Large fine for Biffa for illegal waste shipment

mrw.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Latest civil service & public affairs moves — September 30

civilserviceworld.com, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Latest ruling against BBC presenters demonstrates lack of certainty surrounding off-payroll working

businessmoneynews.net, 30 Sep 2019, p2, UK, Keyword: HMRC

Limited company tax: what do I need to pay?

contractoruk.com, 30 Sep 2019, p3, UK, Keyword: HMRC

Lorraine Kelly: Graham Norton brings up tax drama after 'actress' controversy

express.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

M4 motorway signs warn drivers about changes after Brexit - here is an explanation of what they mean

getreading.co.uk, 30 Sep 2019, p9, UK, Keyword: HMRC

Martin Pooley's specialist TOMS accountancy practice taken over

travelweekly.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

MP questions how regulator handled investigation into breast cancer charity

thirdsector.co.uk, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

New Belfast hotel site sought by MPW

Lcnonline.co.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

New suicide of Loan Charge contractor takes the tax's death toll to seven people

contractoruk.com, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

Number of UK trust funds drops 6% to 149,000

Internationalinvestment.net, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Oct 2019: VAT on the wane for autumn

accountingweb.co.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

One-year delay on VAT domestic reverse charge

Registered Gas Engineer, 01 Oct 2019, p14, UK, Keyword: HMRC

Our Labour Conference debate - Is austerity really over and how can a Labour government pay for it?

tax.org.uk, 30 Sep 2019, p4, UK, Keyword: HMRC

PASA publishes GMP equalisation guidance

pensionsage.com, 30 Sep 2019, p1, UK, Keyword: HMRC

PASA publishes guidance on GMP pension equalisation

accountancylive.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Private sector warned of IR35 talent drain

personneltoday.com, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

Rebrace for Brexit

accountancyage.com, 30 Sep 2019, p2, UK, Keyword: HMRC

Results for the 6 months ended 30 June 2019

sharesmagazine.co.uk, 30 Sep 2019, p17, UK, Keyword: HMRC

Sajid Javid: the electoral chancellor

prospectmagazine.co.uk, 30 Sep 2019, p4, UK, Keyword: HMRC

Self-employed savings crisis: pension contributions plummet as record numbers work for themselves

telegraph.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Soccer Goals warns financial black hole could be 'materially' bigger than first thought

Sharecast.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Soccer Goals warns financial black hole could be 'materially' bigger than first thought

lse.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Tax Compliance Risk Management

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

TAXguide 13/19: Further questions on Finance Act 2019 changes

icaew.com, 30 Sep 2019, p1, UK, Keyword: HMRC

TCRM3343 - The Business Risk Review (BRR+): Business Risk Review (BRR+)**Assessment indicators: Risk Assessing Across Taxes: Internal Governance**

gov.uk, 30 Sep 2019, p5, UK, Keyword: HMRC

The 10 criminals locked up in Berkshire in September

getreading.co.uk, 01 Oct 2019, p5, UK, Keyword: HM Revenue & Customs

The North East firms who see opportunities in Brexit

Business-live.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Three non-executives join HMRC Board

Cipp.org.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

UK at risk of contractor 'talent drain'

Businessgrapevine.co, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

UPFRONT

MRW - Materials Recycling World, 01 Oct 2019, p4,5,6,7,8,, UK, Keyword: HMRC

VAT Changes Could Cause Construction Chaos

Roofing Today, 01 Sep 2019, p6, UK, Keyword: HMRC

Waste giant forced to pay over £500,000 for exporting banned waste

Wired-gov.net, 30 Sep 2019, p2, UK, Keyword: HMRC

This service is provided by Gorkana. If you would like any further information on any of our other services, please contact us on +44 (0)20 7674 0200 or visit our website <http://www.gorkana.com>.

All materials are for research and reference purposes only. The copyright remains the property of the copyright owner and the material may not be reproduced in any form whatsoever without the owner's consent. All abstracts from the Financial Times are produced by Gorkana. Coverage is only visible for a limited period (typically 28 days) due to licensing agency restrictions. Any coverage felt to be irrelevant must be reported to your Gorkana account manager within 7 days of delivery of the email to be eligible for a credit. Gorkana's full terms and conditions may be found at [http //www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/](http://www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/)

Cision Group Ltd (874637) is registered in England at 5 Churchill Place, Canary Wharf, London, E14 5HU.

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

EMAIL 2 – NO ATTACHMENTS

From: [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>
Sent: 01 October 2019 18:10
Subject: HMRC Overnight Note: Tuesday 1 October 2019 [OFFICIAL-SENSITIVE]



HM Revenue
& Customs

Overnight Note: Tuesday 1 October 2019

Duty Press Officer: [REDACTED]

Senior Press Officer: [REDACTED]

Ongoing stories:

1. *Suicides related to the loan charge*
2. *HMRC's extension of contract with Capgemini*
3. *Child Trust Funds*
4. *Upper tier tribunal ruling on cricket club*
5. *Valuation Office Agency Appeals from 2010 list*

1. Suicides related to the loan charge

Status	Media	Risk
Current	[REDACTED]	High

Issue

[REDACTED]

Response

An HMRC spokesperson said:

"HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC this afternoon.

"The IOPC have advised in the first three cases - in one case, the IOPC felt it was appropriate for HMRC to conduct its own investigation. In the other two, they returned the matter to HMRC to proceed as we consider appropriate."

Background

Suicide is a complex issue and there is rarely a single cause. It is important to emphasise that it will be for a coroner to determine any cause of death, not HMRC. The department will, of course, co-operate fully with any inquest.

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (FIS IG) - 40(2)
Nick Jones (Counter Avoidance) - 40(2) / 40(2)

2. HMRC's extension of contract with Capgemini

Status	Media	Risk
Current	44(1)(a)	Medium

Issue

HMRC has agreed a 2-year contract extension with Capgemini. The attached is the press release Capgemini has put out. Both 44(1)(a) asked for an HMRC quote, after seeing the Capgemini release.

For info, we're in the process of extending 5 major contracts – 3 are done (incl. this one) and 2 in pipeline.

Response

An HMRC spokesperson said:

"We're evolving our supply chain to give us greater access to innovation in the marketplace, and have reshaped our relationship with Capgemini.

The revised agreement provides continuity for some of our key services while we continue to progress our Technology Sourcing programme, which will increase our flexibility to work with a growing range of providers."

Background information

- Our vision is to be a world class at what we do, and to achieve that we are looking to work with world class technology partners – big and small.
- HMRC has embarked on a Technology Sourcing Programme, which will open up our supply chain giving us greater access to innovation in the market place.
- As we evolve our supply chain, we will continue to work closely with SMEs as well as established suppliers to create an evergreen supply environment.
- The first phase of the programme is now successfully reaching a conclusion and we've reshaped our partnership with Capgemini.
- The revised agreement will safeguard key services until June 2022, while providing flexibility and allowing the injection of greater innovation into the supply chain.

Lead Contacts

40(2) 40(2) (PO) - 40(2)
40(2) 40(2) (CDIO) - 40(2)

2. Child Trust Funds

Status	Media	Risk
Resolved	44(1)(a)	Low

Issue

44(1)(a)

[REDACTED]

[REDACTED]

Response

44(1)(a)

[REDACTED]

An HMRC spokesperson said:

“We have been working closely with Child Trust Fund providers to help account holders or their parents locate a misplaced account. As part of that work we have improved the wording of the National Insurance Notification (NINO) letter. The letter is sent out prior to a child’s 16th birthday and draws attention to the fact that they may have a CTF and how to trace it.

We are also exploring an accessible online solution so that account holders with a limited digital footprint can trace their account.”

Background

- We are also exploring an accessible online solution to enable account holders with a limited digital footprint to trace their account. This will be an alternative to the existing Child Trust Fund tracking system which is offered through the Government Gateway, and will remove the need for a parent or account holder to use the current alternative of making a subject access request.
- Consultation has recently closed on draft regulations which will ensure that any Child Trust Fund account not claimed by the account holder when they turn 18 will retain its tax-free status until it is claimed. The regulations will also provide that funds in a mature Child Trust Fund may be transferred to an ISA outside the annual ISA subscription limit. The regulations will be laid early in the New Year, with an effective date of 3 April 2020.

Lead Contacts

40(2)

40(2)

(PO) – 40(2)

3. Upper tier tribunal ruling on cricket club

Status	Media	Risk
Current	44(1)(a)	Low

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“We cannot comment on identifiable individuals or businesses.”

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
 40(2) 40(2) (CCG) - 40(2) / 40(2)
 40(2) 40(2) (CS&TD) - 40(2)

4. Valuation Office Agency Appeals from 2010 list

Status	Media	Risk
Ongoing	44(1)(a)	Low

Issue

44(1)(a)

Response

A VOA spokesperson said:

“The VOA has met its commitment to deal with the 2010 appeals within our control by the end of September 2019.”

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
 40(2) 40(2) (VOA comms) - 40(2) / 40(2)

Further Contacts

HMRC

Out of Hours: 36(2)(c)

Internet Out of Hours: 36(2)(c) (or 36(2)(c) if no response within 30 minutes to message)

Cyber Security & Information Risks: 36(2)(c)

HMT

Duty Press Officer: 40(2) 40(2) - 40(2)

Out of Hours: 36(2)(c) [redacted]

No.10

Out of Hours: 36(2)(c) [redacted]

40(2) [redacted] 40(2) [redacted] | 40(2) [redacted] | Corporate Communications
| HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) [redacted] |
Mob: 40(2) [redacted]

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 3 – NO ATTACHMENTS

From: Gorkana <monitoring@gorkana.com>

Sent: 01 October 2019 14:00

To: Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>

Subject: I. Trade, Consumer & Online Media Coverage - 1 Oct 2019



Media Coverage for I. Trade, Consumer & Online

HM REVENUE AND CUSTOMS

'EXPLOSIVE': Lack of reports into £750m monorail and university plan slammed
thisiswiltshire.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

282230 - Director Disqualification - Types of Misconduct
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

282240 - Director Disqualification - Types of Evidence
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Acquisition, Placing and Open Offer
Sharecast.com, 30 Sep 2019, p25, UK, Keyword: HMRC

Acquisition, Placing and Open Offer
sharesmagazine.co.uk, 30 Sep 2019, p25, UK, Keyword: HMRC

ADML3100 - Collection and Management: Introduction
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

ADML3300 - Collection and Management: Case law
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

ADML3400 - Collection and Management: Tests to apply
gov.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

Airbnb taxes under HMRC scrutiny
economia.icaew.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Anonymous bidder urges Bury FC fans to keep the faith
thisislancashire.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Anonymous bidder urges Bury FC fans to keep the faith

burytimes.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

ATT calls for 'urgent clarity' on off-payroll working changes

Newbycastleman.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

ATT calls for clarity on off-payroll changes

accountancyage.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Bank of England, HMRC contracts

professionalsecurity.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Bank of England, HMRC contracts

businesscomputingworld.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Businesses need urgent clarity on IR35 public sector off-payroll rules

accountancylive.com, 30 Sep 2019, p2, UK, Keyword: HMRC

CA22090 - Plant and Machinery Allowances (PMA): buildings and structures: glasshouses

gov.uk, 30 Sep 2019, p3, UK, Keyword: HMRC

CH282210 - Director Disqualification – General

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Changes to Capital Gains Tax reporting on Resident...

Scotconnected.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Construction Software Company COINS announces readiness for the VAT Reverse Charge

Leicestershire Builder, 01 Oct 2019, p13, UK, Keyword: HMRC

DESTINATION SWINDON: Council slammed over lack of reports into £750m monorail and university scheme

swindonadvertiser.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Ex Ormskirk milkman at Crown Court after his 'good turn' backfires

Qlocal.co.uk, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Fraud barrister disbarred for tax fraud

legalcheek.com, 30 Sep 2019, p1, UK, Keyword: HMRC

FSB calls for financial support for small businesses in no-deal Brexit

conveniencestore.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

GMP equalisation guidance published

theactuary.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer admits VAT bill could be "materially higher" than £12m previously reported

proactiveinvestors.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centre accounting 'black hole' deepens
accountancylive.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centre accounting 'black hole' deepens
Accountancydaily.co, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centres admits accounts black hole is bigger than expected
Business-live.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Goals Soccer Centres £12m Accounting Scandal 'May Be Materially Higher'
minutehack.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Government delay to VAT change is a victory for common sense, says FMB
Leicestershire Builder, 01 Oct 2019, p1, UK, Keyword: HMRC

Government raiding thousands of pensions how to avoid a hefty tax bill
LoveMoney.com, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Hansard Lords Sitting: Insolvency (Amendment) (EU Exit) (No 2) Regulations 2019
hansardsociety.org.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

HMRC and VOA: workforce management information, August 2019
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

HMRC spending over £25,000, August 2019
gov.uk, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC update guidance on customs procedures in a no-deal Brexit
Accountancydaily.co, 30 Sep 2019, p1, UK, Keyword: HMRC

HMRC: spending over £500, August 2019
gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

How parents can eliminate the child benefit tax charge
yourmoney.com, 30 Sep 2019, p2, UK, Keyword: HMRC

How to avoid self-assessment slip-ups
yourmoney.com, 30 Sep 2019, p2, UK, Keyword: HMRC

How to protect yourself from falling savings rates
hl.co.uk, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Interest rates likely to fall even if the UK avoids a no-deal Brexit
hl.co.uk, 30 Sep 2019, p3, UK, Keyword: HM Revenue & Customs

Internal works to begin on HMRC's new Grade A office hub in Nottingham
Business-live.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Keep your wits about you – a history of financial scams
moneyobserver.com, 30 Sep 2019, p5, UK, Keyword: HMRC

Large fine for Biffa for illegal waste shipment

mrw.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Latest civil service & public affairs moves — September 30

civilserviceworld.com, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Latest ruling against BBC presenters demonstrates lack of certainty surrounding off-payroll working

businessmoneynews.net, 30 Sep 2019, p2, UK, Keyword: HMRC

Limited company tax: what do I need to pay?

contractoruk.com, 30 Sep 2019, p3, UK, Keyword: HMRC

Lorraine Kelly: Graham Norton brings up tax drama after 'actress' controversy

express.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

M4 motorway signs warn drivers about changes after Brexit - here is an explanation of what they mean

getreading.co.uk, 30 Sep 2019, p9, UK, Keyword: HMRC

Martin Pooley's specialist TOMS accountancy practice taken over

travelweekly.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

MP questions how regulator handled investigation into breast cancer charity

thirdsector.co.uk, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

New Belfast hotel site sought by MPW

Lcnonline.co.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

New suicide of Loan Charge contractor takes the tax's death toll to seven people

contractoruk.com, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

Number of UK trust funds drops 6% to 149,000

Internationalinvestment.net, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

Oct 2019: VAT on the wane for autumn

accountingweb.co.uk, 30 Sep 2019, p2, UK, Keyword: HMRC

One-year delay on VAT domestic reverse charge

Registered Gas Engineer, 01 Oct 2019, p14, UK, Keyword: HMRC

Our Labour Conference debate - Is austerity really over and how can a Labour government pay for it?

tax.org.uk, 30 Sep 2019, p4, UK, Keyword: HMRC

PASA publishes GMP equalisation guidance

pensionsage.com, 30 Sep 2019, p1, UK, Keyword: HMRC

PASA publishes guidance on GMP pension equalisation

accountancylive.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Private sector warned of IR35 talent drain

personneltoday.com, 30 Sep 2019, p2, UK, Keyword: HM Revenue & Customs

Rebrace for Brexit

accountancy.com, 30 Sep 2019, p2, UK, Keyword: HMRC

Results for the 6 months ended 30 June 2019

sharesmagazine.co.uk, 30 Sep 2019, p17, UK, Keyword: HMRC

Sajid Javid: the electoral chancellor

prospectmagazine.co.uk, 30 Sep 2019, p4, UK, Keyword: HMRC

Self-employed savings crisis: pension contributions plummet as record numbers work for themselves

telegraph.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Soccer Goals warns financial black hole could be 'materially' bigger than first thought

Sharecast.com, 30 Sep 2019, p1, UK, Keyword: HMRC

Soccer Goals warns financial black hole could be 'materially' bigger than first thought

lse.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Tax Compliance Risk Management

gov.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

TAXguide 13/19: Further questions on Finance Act 2019 changes

icaew.com, 30 Sep 2019, p1, UK, Keyword: HMRC

TCRM3343 - The Business Risk Review (BRR+): Business Risk Review (BRR+)**Assessment indicators: Risk Assessing Across Taxes: Internal Governance**

gov.uk, 30 Sep 2019, p5, UK, Keyword: HMRC

The 10 criminals locked up in Berkshire in September

getreading.co.uk, 01 Oct 2019, p5, UK, Keyword: HM Revenue & Customs

The North East firms who see opportunities in Brexit

Business-live.co.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

Three non-executives join HMRC Board

Cipp.org.uk, 30 Sep 2019, p1, UK, Keyword: HMRC

UK at risk of contractor 'talent drain'

Businessgrapevine.co, 30 Sep 2019, p1, UK, Keyword: HM Revenue & Customs

UPFRONT

MRW - Materials Recycling World, 01 Oct 2019, p4,5,6,7,8,, UK, Keyword: HMRC

VAT Changes Could Cause Construction Chaos

Roofing Today, 01 Sep 2019, p6, UK, Keyword: HMRC

Waste giant forced to pay over £500,000 for exporting banned waste

Wired-gov.net, 30 Sep 2019, p2, UK, Keyword: HMRC

This service is provided by Gorkana. If you would like any further information on any of our other services, please contact us on +44 (0)20 7674 0200 or visit our website <http://www.gorkana.com>.

All materials are for research and reference purposes only. The copyright remains the property of the copyright owner and the material may not be reproduced in any form whatsoever without the owner's consent. All abstracts from the Financial Times are produced by Gorkana. Coverage is only visible for a limited period (typically 28 days) due to licensing agency restrictions. Any coverage felt to be irrelevant must be reported to your Gorkana account manager within 7 days of delivery of the email to be eligible for a credit. Gorkana's full terms and conditions may be found at [http //www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/](http://www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/)

Cision Group Ltd (874637) is registered in England at 5 Churchill Place, Canary Wharf, London, E14 5HU.

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

EMAIL 4 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 02 October 2019 13:55
To: DL-Press summaries - Trade <DL-Presssummaries-Trade@internal.hmrc.gov.uk>
Subject: FW: I. Trade, Consumer & Online Media Coverage - 2 Oct 2019

From: Gorkana
Sent: 02 October 2019 00:54:16 (UTC-12:00) International Date Line West
To: 40(2) 40(2) (HMRC Comms Press Office)
Subject: I. Trade, Consumer & Online Media Coverage - 2 Oct 2019



Media Coverage for I. Trade, Consumer & Online

HM REVENUE AND CUSTOMS

£17bn per year still held in cash at death

Moneyage.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

You and me baby ain't nothing but mammals, so let's watch for tech sales VAT weirdness through the channel

theregister.co.uk, 01 Oct 2019, p6, UK, Keyword: HMRC

Why aren't businesses embracing MTD?

accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

What the BBC presenters' IR35 case really means for limited company contractors

contractoruk.com, 01 Oct 2019, p3, UK, Keyword: HMRC

Welcome to the October Technical Newsdesk

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

VAT reverse charge: cash flow considerations

Ukconstructionmedia.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Vartan helps Peel achieve AEO status

fbj-online.com, 01 Oct 2019, p1, UK, Keyword: HMRC

UK Stamp Tax statistics

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Topps Tiles shares sink on fourth quarter sales dip - CityAM

cityam.com, 02 Oct 2019, p1, UK, Keyword: HMRC

The Times 01/10/19

Voxmarkets.co.uk, 01 Oct 2019, p5, UK, Keyword: HM Revenue & Customs

The time for transition

Taxadvisermagazine.com, 30 Sep 2019, p6, UK, Keyword: HMRC

The Telegraph 01/10/19

Voxmarkets.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

The best of British manufacturing | September 2019

Zenoot.com, 01 Oct 2019, p7, UK, Keyword: HMRC

Termination awards and sporting testimonials –real-time Class 1A NICs guidance – clarification

Cipp.org.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax updates: October 2019

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax updates: October 2019

accountancylive.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax tips Company car tax changes: 2019/20 and beyond

accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Tax offences lands engineering boss 11-year...

M2.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax offences lands engineering boss 11-year ban

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax offences land engineering boss 11-year ban

accountancylive.com, 02 Oct 2019, p1, UK, Keyword: HMRC

Tax offences land engineering boss 11-year ban

Accountancydaily.co, 02 Oct 2019, p1, UK, Keyword: HMRC

Tax credits disability helpsheet TC956

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax consultations: October 2019

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Stamp duty receipts fall by 7%

mortgagefinancegazette.com, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Stamp duty receipts fall as transactions decline – HMRC

mortgagesolutions.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Stamp Duty receipts fall as first-time buyers relief kicks in together with drop in transactions and Welsh devolution

propertyindustryeye.com, 02 Oct 2019, p1, UK, Keyword: HMRC

Specialist accountancy practice acquired by MHA MacIntyre Hudson

insidermedia.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Small business champions worried about Brexit preparations

blackpoolgazette.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Sinn Féin MP: Johnson's Irish Border Approach Is Entirely Unacceptable

lbc.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Seventh Loan Charge suicide renews calls for Government policy to be suspended

plymouthherald.co.uk, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Seventh Loan Charge suicide renews calls for Government policy to be suspended

Cornwalllive.com, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Seventh Loan Charge suicide renews calls for Government policy to be suspended

devonlive.com, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Send your Gaming Duty return and payment online

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Self-employed, worker or employee: what is the diagnosis?

lexology.com, 30 Sep 2019, p3, UK, Keyword: HMRC

Second ex-taxman joins ForrestBrown as it bolsters team advising on HMRC inquiries

bristol-business.net, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

**SDLTM00425 - Scope: what is chargeable: land transactions: Residential Property–
How many Dwellings? – Physical Configuration (2)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

**SDLTM00400 - Scope: what is chargeable: land transactions: Residential Property–
Dwellings (Constructed or Adapted)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

**SDLTM00365A - Scope: what is chargeable: land transactions: Residential Property –
Definitions (2)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

ScS Group PLC Preliminary Results

uk.advfn.com, 01 Oct 2019, p25, UK, Keyword: HMRC

SAM90010 - Permanent cessation: permanent cessation: deceased cases

gov.uk, 01 Oct 2019, p23, UK, Keyword: HMRC

Reverse VAT charge will shake up construction

Aatcomment.org.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Revealed: global video games giants avoiding millions in UK tax
theguardian.com, 02 Oct 2019, p4, UK, Keyword: HMRC

Reserve your place for the UK IT Industry Awards now
Computing.co.uk, 01 Oct 2019, p4, UK, Keyword: HMRC

Readers' forum: Trying to help
Taxation.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Readers' forum: Disclosure
Taxation.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

R&D tax credits – what should you know?
Architecturemagazine.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Procurement software package
Theconstructionindex.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Pay Gaming or Bingo Duty
gov.uk, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

OTS publishes an evaluation update on its VAT report
gov.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

OT focuses on...IT software and domiciliary
Aop.org.uk, 01 Oct 2019, p5, UK, Keyword: HMRC

One year deferral announced for the VAT domestic reverse charge for construction services
Taxadvisermagazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Off-payroll working rules from April 2020: draft Finance Bill
Taxadvisermagazine.com, 01 Oct 2019, p4, UK, Keyword: HMRC

Nursery businesses join forces against closures
nurseryworld.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Newly-wed shop keeper did roof-top runner with tabs stash when customs officers turned up
gazettelive.co.uk, 02 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

New head of tax appointed at leading chartered accountants
theexeterdaily.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

My Startup: Betternotstop, Manchester
prolificnorth.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

More private sector giants shun contractors over IR35 reforms
shout99.com, 01 Oct 2019, p3, UK, Keyword: HMRC

Moral Money: HMRC gave me a tax refund in error – should I confess or keep quiet?
telegraph.co.uk, 02 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Monmouth MP joins call to chancellor to scrap controversial 'loan charge'
southwalesargus.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Mitigating the child benefit tax trap
Professionalparaplanner.co.uk, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Martin Jones: Pension sharing and SSAS – expert advice is crucial
Retirement-planner.co.uk, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Making Tax Digital: Reap benefits beyond filing VAT returns
accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Luke Savvas: Retail Gift Aid – How it works
Civilsociety.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Lottery Tickets: It's On The House?
lexology.com, 30 Sep 2019, p3, UK, Keyword: HMRC

LonRes snaps up anti-money laundering training and compliance service
estateagenttoday.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

LonRes buys anti-money laundering consultancy to help protect its member agents
propertyindustryeye.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Legislation update
Logistics Magazine, 01 Oct 2019, p44,45, UK, Keyword: HMRC, Journalist: Ian Gallagher

Joint and several liability of company directors: draft Finance Bill
Taxadvisermagazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Jim Harra named as head of HMRC on interim basis
accountancylive.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Jim Harra named as head of HMRC on interim basis
Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Is this the end of a centuries-long era for trusts?
spearswms.com, 01 Oct 2019, p2, UK, Keyword: HMRC

IR35: tax shakeup to extend to private sector
Aop.org.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

IR35 The IR35 clampdowns keep on coming - Three BBC...
accountingweb.co.uk, 02 Oct 2019, p2, UK, Keyword: HMRC

IR35 reforms will prompt Barclays to re-engage contractors on PAYE terms, 'leaked email' suggests

computerweekly.com, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

IR35 blame game: Barclays to halt off-payroll contractors, goes directly to PAYE
theregister.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Insolvency (Amendment) (EU Exit) (No 2) Regulations 2019 - Motion to Approve Monday, 30 September 2019 - 14 speeches
Theyworkforyou.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Immigration Rules Appendix FM-SE: family members specified evidence
gov.uk, 01 Oct 2019, p41, UK, Keyword: HMRC

How to Hire Your First Employee in 6 Steps
Ceotodaymagazine.com, 01 Oct 2019, p4, UK, Keyword: HMRC

HMRC update tax credits disability helpsheet
Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC update gaming duty guidance
Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC update Child Benefit notes
Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC staff disciplined for computer misuse
Financialplanningtoday.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sets aside extra £10m in Brexit grants for exporters
accountancylive.com, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sets aside extra £10m in Brexit grants for exporters
Accountancydaily.co, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sacks eight staff members over inappropriate behaviour
telegraph.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC sacks eight staff members over inappropriate behaviour
telegraph.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC Interim Chief Executive appointment...
M2.com, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC Interim Chief Executive appointment confirmed
gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC Interim Chief Executive appointment confirmed
Wired-gov.net, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC Indirect Tax Non-Statutory Clearance Team
Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

HMRC extends contract with Capgemini but embeds flexibility

computerweekly.com, 02 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

HMRC extends Capgemini contract by two years

UkAuthority.com, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC Disciplines 100 Staff for IT Misuse

infosecurity-magazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC appoints temporary chief executive

ftadviser.com, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC adds a further £10 million to boost customs expertise

govopps.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC adds a further £10 million to boost customs expertise

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC adds a further £10 million to boost customs expertise

Wired-gov.net, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC 'disciplined' almost 100 employees for computer misuse over 24 months

theregister.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HM Revenue and Customs | Official News ReleaseHMRC adds a further £10 million to boost customs expertise

Wired-gov.net, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HM Revenue & Customs – Our governance

gov.uk, 01 Oct 2019, p9, UK, Keyword: HM Revenue & Customs

High Income Child Benefit deadline all parents need to know about this week

mirror.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

Guidance: Child Benefit notes for coming to or leaving the UK

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Government receives less stamp duty payments

mortgageintroducer.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Further £10m in Brexit funding announced by HMRC

msn.com/en-gb, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Further £10m in Brexit funding announced by HMRC

manchestereveningnews.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

First time buyer relief hits govt stamp duty receipts

Moneyage.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Fashion designer jailed after £200,000 tax fraud and money laundering scam that lasted seven years

sunderlandecho.com, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

Fashion designer jailed after £200,000 tax fraud and money laundering scam that lasted seven years

shieldsgazette.com, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

EU Exit guidance for agri-food stakeholders from Defra

gov.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Engineering boss lands 11-year ban for tax offences

Pbctoday.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

Employment Allowance Eligibility Reforms

Taxadvisermagazine.com, 01 Oct 2019, p3, UK, Keyword: HMRC

East Renfrewshire restaurant boss banned for tax misconduct

Barrheadnews.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Earned Recognition incentives and transport manager training key topics at NW conference

motortransport.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Donating to charity and what the tax benefits can be

Whatinvestment.co.uk, 01 Oct 2019, p4, UK, Keyword: HMRC

Detailed guide: Gaming Duty

gov.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Cornerstone Tax launches stamp duty estimator

mortgageintroducer.com, 01 Oct 2019, p1, UK, Keyword: HMRC

CIPP response to consultation on SSP reform

Cipp.org.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Changes to private residence relief and ancillary reliefs: draft Finance Bill

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Case: Costs awarded as HMRC had acted unreasonably

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

CA22340 - Plant and Machinery Allowances (PMA): buildings and structures: expenditure on integral features: meaning of 'replacement' expenditure

gov.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Business tax Brexit brings back 1980s VAT rule

accountingweb.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Brexit: Economic Operator Registration and Identification numbers

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Brexit Readiness and Operation Yellowhammer - Statement Wednesday, 25

September 2019 · 24 speeches

Theyworkforyou.com, 01 Oct 2019, p7, UK, Keyword: HMRC

Brexit Brexit Jargon Buster

iod.com, 01 Oct 2019, p3, UK, Keyword: HMRC

ATT welcome, October 2019

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Almost 100 HMRC staff disciplined over computer misuse, FOI reveals

itpro.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

A new way to manage risk

Taxadvisermagazine.com, 30 Sep 2019, p1, UK, Keyword: HMRC

45,000 cigarettes seized in illegal tobacco operation

burnleyexpress.net, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

45,000 cigarettes seized in illegal tobacco operation

blackpoolgazette.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

3 October is Gift Aid Awareness Day

Fundraising.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

This service is provided by Gorkana. If you would like any further information on any of our other services, please contact us on +44 (0)20 7674 0200 or visit our website <http://www.gorkana.com>.

All materials are for research and reference purposes only. The copyright remains the property of the copyright owner and the material may not be reproduced in any form whatsoever without the owner's consent. All abstracts from the Financial Times are produced by Gorkana. Coverage is only visible for a limited period (typically 28 days) due to licensing agency restrictions. Any coverage felt to be irrelevant must be reported to your Gorkana account manager within 7 days of delivery of the email to be eligible for a credit. Gorkana's full terms and conditions may be found at <http://www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/>

Cision Group Ltd (874637) is registered in England at 5 Churchill Place, Canary Wharf, London, E14 5HU.

EMAIL 5 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 02 October 2019 08:01
To: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Subject: HMRC Morning Briefing Note - Wednesday 2 October 2019



Morning Briefing Note: Wednesday 2 October 2019

Today's national coverage

Today Programme - Radio 4 on customs checks

An expected segment aired on Radio 4 about HMRC's preparations to support traders at the border.

44(1)(a)

Largely, it was quite a good report.

The segment began by saying that yesterday we announced a further £10m grant to boost customs agents supporting businesses make their declarations. The reporter then explained that HMRC was planning to allow traders through the border without the correct paperwork to prevent congestion. They then suggested some critics have said say this approach undermines the 'Get Ready for Brexit' campaign as traders may not prepare. The reporter explained that the easements to customs checks were first announced earlier this year and continue to be the approach. The show then highlights again that 'tens of millions of pounds' has been allocated for customs agents and businesses to ensure that they can make declarations. Asked how ready businesses are, the reporter said some hauliers are concerned that we may be compromising security and that there is a challenge to get your head around all the forms on GOV.UK. HMRC statement was readout: "The Government's priority is to keep goods moving and avoid delays at the border after Brexit on the 31 October. Our approach to customs if we leave without a deal is no secret. We will ensure that border processes are as smooth as possible". The reporter then stated HMRC has made clear its 'priority is flow'. The presenter also highlighted the simplified procedures we have introduced. The report ended by the presenter asking about the expectations at EU ports, the reporter said hauliers were worried about getting through EU customs but that HMRC is adamant that there is plenty of support.

The segment lasted from circa 6:40 to 6:45am. You can catch up [BBC sounds](#).

HMRC reports itself to watchdog over 4 tax suicides – Financial Times [\[link\]](#)

A very much expected story following reports on social media over the weekend and also Treasury Orals yesterday. The FT write that HMRC has reported itself to the police watchdog four times over the suicides of individuals facing the loan charge. The story is only online and not in the paper. On Tuesday morning in the House of Commons, Jesse Norman, the Financial Secretary to the Treasury, said HMRC had reported itself to the Independent Office for Police Conduct (IOPC) three times over

the suicides of individuals facing the tax. Later in the day HMRC referred itself to the IOPC again. In the Commons the Financial Secretary faced a large number of questions about the loan charge from MPs. Our comment is carried in the FT article. HMRC said: “HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC this afternoon.” An independent report into the loan charge is due to report back in mid-November.

Also reported in:

Press Association – Treasury faces calls from senior MPs to scrap loan charge

Stamp duty receipts fall for first time since global crisis – Financial Times, p2

Expected coverage in quite a few papers (and online) following the release yesterday of HMRC’s annual stamp duty statistics. The latest receipts from duty charged on residential and commercial property transactions fell by 7 per cent to £11.9bn in the year to April 5 2019 — the first year-on-year decline since the property slump following the global financial crisis. Part of the fall was because of the introduction of new relief for first-time buyers and the devolution of stamp taxes to Wales, but we have been clear receipts would have dropped about 3 per cent even without these changes. The reducing number of people buying top-end (mansion level) property transactions is also a reason why the figures have fallen.

Also reported in:

Daily Telegraph, p3 [Business] – Stamp duty revenues drop as families put off moving

Daily Mail, p19, p38, p39 – £900m cost of the raid on stamp duty

44(1)(a)



French plan to scan social media for tax fraud causes alarm – The Guardian [\[link\]](#)

An online story about France’s data protection watchdog urging caution over plans to allow authorities to monitor individuals’ social media posts and purchasing activity on websites such as eBay in order to identify those committing tax fraud. The Guardian write HMRC already has a similar computer system allowing it to collect and use information from social media to identify potential tax fraud.

Scrapping inheritance tax is 'on my mind', Javid tells party fringe event – Daily Telegraph, p6

Speaking at a fringe event at the Conservative Party conference in Manchester, the Chancellor conceded that Inheritance Tax was a “real issue” as he spoke of its unfairness. The tax rate is currently 40 per cent, and applies to the part of an estate that is above £325,000. Any assets passed on to a spouse or civil partner are exempt from the charge, but the estate then becomes eligible when they die. Asked by a Conservative Party member if he would consider axing the tax, Mr Javid replied: “We have already made some sensible reforms in that tax but I hear what you’re saying, you’re not the only one and I shouldn’t say too much now but I understand the arguments against that tax. I do think when people have paid taxes already through work or through investments and

capital gains and other taxes there is a real issue with then asking them on that income to pay taxes all over again. Sensible changes have already been made but it's something that's on my mind."

The Conservatives must show they are the party of small businesses – The Times (Red Box) [\[link\]](#)

In a Times Red Box column the Head of the Federation of Small Business, Mike Cherry, suggests that while the Conservative Party has pledged to be the party of workers it should pledge to be the party of small business. The column comes following criticism by FSB who say they were not consulted about the changes to Minimum Wage. Cherry writes in his column that HMRC collects £1,800 for every £4,000 wage increase within the standard rate bracket.

Brexit news

EU deal and PM speech

Today the Prime Minister will set out details of his "final" negotiating offer to the EU at the Conservative Party conference in pursuit of a "fair and reasonable" Brexit compromise. Yesterday, the Prime Minister dismissed leaked reports that customs posts could be set up on either side of the border between Northern Ireland and the Republic of Ireland. He said suggestions the UK wanted "clearance zones" for goods as part of a package of alternative arrangements to replace the Irish backstop were wide of the mark. While he conceded some customs checks would be needed as the UK leaves the EU's customs union and single market, he said technology could keep them to an "absolute minimum". Read more on the [BBC](#).

Cost of no deal could be £1bn a week – CEO

Yesterday the chief executive of the Port of Dover told a fringe event at the Conservative conference that the government's assumed drop in traffic under a no-deal scenario would cut £1bn a week from the flow of goods. He said the port had made extensive preparations for 31 October to function as usual but added: "That's how critical it is. If there's a no-deal Brexit, it's not going to be OK. But people are doing all they can to ensure Britain keeps trading." The transport secretary provided assurance that this was something anticipated.

Social media:

- Twitter was very much alive yesterday following Treasury orals and the questions of the loan charge.
- Many MPs continue to tweet calling for a suspension of the loan charge until the government's review.
- There were a few mentions of HMRC in relation to the news yesterday about proposed customs checks along the Irish border.

Today's activity

No proactive business

Today's front pages

Telegraph: PM rolls up sleeves to send Brussels final offer

Daily Mail: Take it or leave it

Financial Times: Hong Kong violence overshadows China anniversary

Daily Mirror: Same old Tories

The Times: Furious Prince hits out at bullying of Megan

Daily Express: PM's take it or leave it pledge
Guardian: Accept my final deal or its no deal
The Sun: 10 days to do deal
Daily Star: GREGGS PORKY BLINDER

Warm wishes

40(2)

40(2) 40(2) 40(2) | HMRC
Tel: 40(2) | Mob: 40(2)

Follow us on Twitter @HMRCpressoffice

EMAIL 6 – NO ATTACHMENTS

From: [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>
Sent: 02 October 2019 17:27
Subject: HMRC Overnight Note: Wednesday 02 October 2019 [OFFICIAL-SENSITIVE]



HM Revenue
& Customs

Overnight Note: Wednesday 02 October 2019

Duty Press Officer:

Senior Press Officer:

Ongoing stories:

1. *Loan charge suicide referrals to the IOPC*
2. *ISA regulation*
3. *Computer misuse by staff*
4. *Tax-Free Childcare take-up and impact of Brexit*
5. *Computer misuse by staff*
6. *Community Amateur Sports Clubs*
7. [REDACTED]
8. [REDACTED]
9. *Data analytics in VAT Compliance*
10. *Research and development credits*

1. Loan charge suicide referrals to the IOPC

Status	Media	Risk
Current	[REDACTED]	Medium

Issue

[REDACTED]

[REDACTED]

Response

An HMRC spokesperson said:

“HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC on Tuesday afternoon.

“The IOPC have advised in the first three cases - in one case, the IOPC felt it was appropriate for HMRC to conduct its own investigation. In the other two, they returned the matter to HMRC to proceed as we consider appropriate.”

Background

Suicide is a complex issue and there is rarely a single cause. It is important to emphasise that it will be for a coroner to determine any cause of death, not HMRC. The department will, of course, co-operate fully with any inquest.

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (FIS IG) - 40(2)
Nick Jones (Counter Avoidance) - 40(2) / 40(2)
Chris Barker (Counter Avoidance) - 40(2)

2. ISA regulation

Status	Media	Risk
Resolved	44(1)(a)	Medium

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“HMRC is responsible for policing the tax rules. Regulation of financial institutions is the responsibility of the Financial Conduct Authority

“HMRC will not approve an application to act as an ISA manager unless the firm or individual applying is regulated by the FCA. HMRC checks in all cases to ensure that applicants hold the appropriate FCA regulatory permissions.”

Background

ISA managers must administer the ISA scheme in accordance with the ISA legislation. HMRC has a range of powers to tackle non-compliance with the rules, including withdrawing permission to act as an ISA manager, voiding non-compliant ISAs and reclaiming any incorrectly paid tax relief. HMRC does not pre-approve ISA investments and investors should take independent advice to ensure that any investments are suitable for their circumstances and risk appetite.

Lead Contacts

40(2) 40(2) (PO) - 40(2)
40(2) 40(2) (CS&TD) - 40(2)

3. Questions on charity rules

Status	Media	Risk
Resolved	44(1)(a)	Medium

Issue

44(1)(a)

Response

An HMRC spokesperson said:

"We cannot comment on identifiable taxpayers.

"Charities may receive tax relief from HMRC. To do so they must be registered with a charity regulator where required, established for charitable purposes, run by fit and proper persons and recognised by HMRC. Organisations which do not meet these conditions will not be able to access tax relief due to charities."

Lead Contacts

40(2) 40(2) (PO) – 40(2)
40(2) 40(2) (CS&TD) – 40(2)
40(2) 40(2) (WMBC) – 40(2)

4. Tax-Free Childcare take-up and impact of Brexit

Status	Media	Risk
Ongoing	44(1)(a)	Medium

Issue

44(1)(a)

Response

Q. When was Tax-Free Childcare introduced?

A. Tax-Free Childcare was first launched in April 2017. Roll out was initially phased by the age of the youngest child in the family, with full roll out reached in February 2018. Comparisons therefore should not be made between months before March 2018 and more recent months

Q. How many families did the government predict it would benefit?

A. For the Autumn Budget 2017 the Office for Budget Responsibility forecast that there would be 400,000 used Tax-Free Childcare accounts by April 2019. Tax-Free Childcare replaced childcare vouchers and is available to working parents regardless of where they work and includes the self-employed, making it fairer and more accessible than vouchers.

Q. Do you predict the number of people applying and getting awarded Tax Free Childcare to double next year?

A. More and more families are benefiting by up to £2000 per child (£4,000 for per child with disabilities) from Tax-Free Childcare, with the numbers doubling from this time last year. We are seeing gradual growth and we continue to engage with potential customers and childcare providers.

Q. I also wanted to ask whether Tax Free Childcare will be available to European parents after Brexit? Will there be any changes to Tax Free Childcare if Britain leaves the EU in October?

A. Based on current policy, EEA nationals already resident in the UK who meet the eligibility criteria for Tax-Free Childcare will remain able to access it as they can now. Further information on the eligibility criteria can be found at: <https://www.gov.uk/tax-free-childcare>.

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (CS Transformation) - 40(2) / 40(2)
40(2) 40(2) (CS&TD) - 40(2) / 40(2)

5. Computer misuse by staff

Status	Media	Risk
Resolved	44(1)(a)	Low

Issue

44(1)(a)
[Redacted text block]

The Telegraph have also published an [article](#) on this today which may appear in print tomorrow.

Response

An HMRC spokesperson said:

“HMRC has effective processes in place to respond to instances of alleged or suspected misconduct involving breaches to the Civil Service Code. Where cases of any misconduct are identified, we have robust procedures in place to investigate the circumstances and, where appropriate, apply a range of sanctions.”

Further information

- HMRC’s Internal Governance team investigates potential gross misconduct and criminal cases, either independently or in conjunction with other bodies such as the Police or under

the direction of Independent Police Complaints Commission (IPCC). Our processes and procedures are subject to inspection by Her Majesty's Inspector of Constabulary (HMIC).

- Training and guidance is given to all staff in relation to expected behaviours and conduct, including the importance of securing the data we hold on our customers.
- All new staff joining HMRC receive training on the Civil Service Code of Conduct and their expected behaviours.

Lead contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
 40(2) 40(2) (Internal & Change Comms) - 40(2)
 40(2) 40(2) (Internal Governance) - 40(2) / 40(2)

6. Community Amateur Sports Clubs

Status	Media	Risk
Resolved	44(1)(a)	Low

Issue

44(1)(a)

Response (background only)

- a) Can the money from the sale of assets be used directly towards creating a trading subsidiary?

The income of a CASC (including property income) should be applied for qualifying purposes in order to benefit from tax exemption. The phrase 'qualifying purposes' is defined by the legislation as providing facilities for, and promoting participation in, one or more eligible sports. The setting up of a trading arm would not fall within 'qualifying purposes', but if the creation of a trading arm could be used to ensure that the club remained CASC compliant. However it may be prudent for a clearance application. We would have to be satisfied that the income passed over was merely start-up costs and anything over and above this would likely be seen as non-qualifying expenditure.

- b) Would this arrangement attract a charge to Capital Gains based on the sale of the asset if placed directly in a subsidiary?

There are too many variables for this query therefore a clearance application would be required.

Lead Contacts

40(2) 40(2) (PO) - 40(2)
 40(2) 40(2) (CS&TD) - 40(2)

7. 44(1)(a)

Status	Media	Risk
--------	-------	------

Current	44(1)(a)	Low
---------	----------	-----

Issue

44(1)(a)

Response

Connect is an award-winning, powerful risk engine that is at the heart of HMRC's analysis activity. It contains more than 22 billion lines of data (equivalent to a pile of A4 paper more than 800 times taller than the Shard) which helps HMRC to more easily identify tax evaders and avoiders. The data includes taxpayer records, information from third parties and information that is openly available on the web; making it one of the most comprehensive data sets held by any UK organisation.

Connect has won four prestigious industry and civil service awards for its innovation and excellence in exploiting big data:

- Civil Service Award (Science, Engineering and Technology award);
- Real IT Award (project to industrialise Connect);
- National Outsourcing association (IT outsourcing project of the year);
- UK IT industry awards (Big Data project of the year).

Connect delivers the majority of all compliance work to frontline operational partners across CCG. Within RIS, this adds up to more than 270K civil and criminal compliance packages a year.

HMRC has invested more than £90m in the Connect project since 2010.

How Connect works

- Connect works by making it easy to see patterns, links and networks that would be impossible for the human eye to see among the mass of data arriving at HMRC each month. This allows analysts to find anomalies between things like bank interest, property income and other lifestyle indicators and to compare it to what a customer is paying us in tax
- Connect allows us to cross-match data to uncover hidden relationships between people and organisations, making it easier to see patterns, links and networks that would be impossible for the human eye to spot. Links can be established in seconds, enabling experts to quickly identify suspicious businesses, individuals and transactions for further investigation. Using sophisticated analytical techniques, HMRC's analysts can then build a profile for people and businesses who look like they are failing to pay the right tax. Manually interrogating such data would take weeks or even months.

Lead Contacts

40(2) 40(2) (PO) - 40(2) 40(2)
40(2) 40(2) (RIS comms partner) - 40(2)

8. 44(1)(a)

Status	Media	Risk
Current	44(1)(a)	Low

Issue

44(1)(a)

Response

Zoe Ellerbeck, Assistant Director, Financial Investigation Service, HMRC, said:

“HMRC will pursue criminals who attack the tax system. VAT fraud steals money from vital public services such as schools and hospitals and this crime could have paid the salary of a fully-trained full-time Hampshire firefighter for a year.

“We ask anyone with information about suspected tax fraud to report it to HMRC online, or call our Fraud Hotline on 0800 788 887.”

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (FIS) - 40(2) / 40(2)

9. Data analytics in VAT Compliance

Status	Media	Risk
Resolved	44(1)(a)	Low

Issue

44(1)(a)

Response (as background)

HMRC has used Data Analysis for many years to identify and address compliance risks. We face the same challenges that other data driven organisations face. Data Quality and the need to ensure our decisions are accurate and transparent; maintaining and improving our analytical capability in a fast changing environment, keeping up to date with the latest tools, technology and data skills.

Lead Contacts

40(2) 40(2) (PO) - 40(2)
40(2) 40(2) (RIS) - 40(2)

10. Research and development credits

Status	Media	Risk
--------	-------	------

Resolved	44(1)(a)	Low
----------	----------	-----

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“We do not comment on identifiable businesses. Credits are carefully given out and HMRC reviews hundreds of claims each year.”

Background:

- R&D expenditure credit (RDEC) replaced the large company scheme in April 2016.
- RDEC can also be claimed by small and medium-sized enterprises (SMEs) who have been subcontracted to do R&D work by a large company or who have received a grant or subsidy for their R&D project.
- You might do this as a SME if you cannot claim R&D tax relief for SMEs.
- The credit is calculated at 12% of your company’s qualifying R&D expenditure (this rate applies to expenditure incurred on or after 1 January 2018) and is taxable. Depending if your company is profit or loss making the credit may be used to discharge the liability or result in a cash payment.
- Further information on how business can claim Research and Development can be found [here](#)

Lead Contacts

40(2) 40(2) (PO) – 40(2)
40(2) 40(2) (CS&TD Business, Assets & International) – 40(2)

Tomorrow’s HMRC business

Monthly customer performance statistics published for August

VAT consultation on amending zero rate for prescriptions

Further Contacts

HMRC

Out of Hours: 36(2)(c)
Internet Out of Hours: 36(2)(c) (or 36(2)(c) if no response within 30 minutes to message)
Cyber Security & Information Risks: 36(2)(c)

HMT

Duty Press Officer: 40(2) 40(2) – 40(2)
Out of Hours: 36(2)(c)

No.10

Out of Hours: ^{36(2)(c)}

⁴⁰⁽²⁾ ⁴⁰⁽²⁾ | ⁴⁰⁽²⁾ | [Press Office](#) | [HM Revenue & Customs](#) | [2c/10](#) | [100 Parliament St](#) | [London](#) | [SW1A 2BQ](#) | [Tel:](#) ⁴⁰⁽²⁾ | [Mobile:](#) ⁴⁰⁽²⁾

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](#)

EMAIL 7 – NO ATTACHMENTS

From: Gorkana <monitoring@gorkana.com>

Sent: 02 October 2019 13:54

To: Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>

Subject: I. Trade, Consumer & Online Media Coverage - 2 Oct 2019



Media Coverage for I. Trade, Consumer & Online

HM REVENUE AND CUSTOMS

£17bn per year still held in cash at death

Moneyage.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

You and me baby ain't nothing but mammals, so let's watch for tech sales VAT weirdness through the channel

theregister.co.uk, 01 Oct 2019, p6, UK, Keyword: HMRC

Why aren't businesses embracing MTD?

accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

What the BBC presenters' IR35 case really means for limited company contractors

contractoruk.com, 01 Oct 2019, p3, UK, Keyword: HMRC

Welcome to the October Technical Newsdesk

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

VAT reverse charge: cash flow considerations

Ukconstructionmedia.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Vartan helps Peel achieve AEO status

fbj-online.com, 01 Oct 2019, p1, UK, Keyword: HMRC

UK Stamp Tax statistics

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Topps Tiles shares sink on fourth quarter sales dip - CityAM

cityam.com, 02 Oct 2019, p1, UK, Keyword: HMRC

The Times 01/10/19

Voxmarkets.co.uk, 01 Oct 2019, p5, UK, Keyword: HM Revenue & Customs

The time for transition

Taxadvisermagazine.com, 30 Sep 2019, p6, UK, Keyword: HMRC

The Telegraph 01/10/19

Voxmarkets.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

The best of British manufacturing | September 2019

Zenoot.com, 01 Oct 2019, p7, UK, Keyword: HMRC

Termination awards and sporting testimonials –real-time Class 1A NICs guidance – clarification

Cipp.org.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax updates: October 2019

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax updates: October 2019

accountancylive.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax tips Company car tax changes: 2019/20 and beyond

accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Tax offences lands engineering boss 11-year...

M2.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax offences lands engineering boss 11-year ban

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax offences land engineering boss 11-year ban

accountancylive.com, 02 Oct 2019, p1, UK, Keyword: HMRC

Tax offences land engineering boss 11-year ban

Accountancydaily.co, 02 Oct 2019, p1, UK, Keyword: HMRC

Tax credits disability helpsheet TC956

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Tax consultations: October 2019

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Stamp duty receipts fall by 7%

mortgagefinancegazette.com, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Stamp duty receipts fall as transactions decline – HMRC

mortgagesolutions.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Stamp Duty receipts fall as first-time buyers relief kicks in together with drop in transactions and Welsh devolution

propertyindustryeye.com, 02 Oct 2019, p1, UK, Keyword: HMRC

Specialist accountancy practice acquired by MHA MacIntyre Hudson

insidermedia.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Small business champions worried about Brexit preparations

blackpoolgazette.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Sinn Féin MP: Johnson's Irish Border Approach Is Entirely Unacceptable

lbc.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Seventh Loan Charge suicide renews calls for Government policy to be suspended

plymouthherald.co.uk, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Seventh Loan Charge suicide renews calls for Government policy to be suspended

Cornwalllive.com, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Seventh Loan Charge suicide renews calls for Government policy to be suspended

devonlive.com, 01 Oct 2019, p6, UK, Keyword: HM Revenue & Customs

Send your Gaming Duty return and payment online

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Self-employed, worker or employee: what is the diagnosis?

lexology.com, 30 Sep 2019, p3, UK, Keyword: HMRC

Second ex-taxman joins ForrestBrown as it bolsters team advising on HMRC inquiries

bristol-business.net, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

**SDLTM00425 - Scope: what is chargeable: land transactions: Residential Property–
How many Dwellings? – Physical Configuration (2)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

**SDLTM00400 - Scope: what is chargeable: land transactions: Residential Property–
Dwellings (Constructed or Adapted)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

**SDLTM00365A - Scope: what is chargeable: land transactions: Residential Property –
Definitions (2)**

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

ScS Group PLC Preliminary Results

uk.advn.com, 01 Oct 2019, p25, UK, Keyword: HMRC

SAM90010 - Permanent cessation: permanent cessation: deceased cases

gov.uk, 01 Oct 2019, p23, UK, Keyword: HMRC

Reverse VAT charge will shake up construction

Aatcomment.org.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Revealed: global video games giants avoiding millions in UK tax

theguardian.com, 02 Oct 2019, p4, UK, Keyword: HMRC

Reserve your place for the UK IT Industry Awards now

Computing.co.uk, 01 Oct 2019, p4, UK, Keyword: HMRC

Readers' forum: Trying to help

Taxation.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Readers' forum: Disclosure

Taxation.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

R&D tax credits – what should you know?

Architecturemagazine.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Procurement software package

Theconstructionindex.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Pay Gaming or Bingo Duty

gov.uk, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

OTS publishes an evaluation update on its VAT report

gov.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

OT focuses on...IT software and domiciliary

Aop.org.uk, 01 Oct 2019, p5, UK, Keyword: HMRC

One year deferral announced for the VAT domestic reverse charge for construction services

Taxadvisermagazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Off-payroll working rules from April 2020: draft Finance Bill

Taxadvisermagazine.com, 01 Oct 2019, p4, UK, Keyword: HMRC

Nursery businesses join forces against closures

nurseryworld.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Newly-wed shop keeper did roof-top runner with tabs stash when customs officers turned up

gazettelive.co.uk, 02 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

New head of tax appointed at leading chartered accountants

theexeterdaily.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

My Startup: Betternotstop, Manchester

prolificnorth.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

More private sector giants shun contractors over IR35 reforms

shout99.com, 01 Oct 2019, p3, UK, Keyword: HMRC

Moral Money: HMRC gave me a tax refund in error – should I confess or keep quiet?

telegraph.co.uk, 02 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Monmouth MP joins call to chancellor to scrap controversial 'loan charge'

southwalesargus.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Mitigating the child benefit tax trap

Professionalparaplanner.co.uk, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Martin Jones: Pension sharing and SSAS – expert advice is crucial

Retirement-planner.co.uk, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

Making Tax Digital: Reap benefits beyond filing VAT returns

accountingweb.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Luke Savvas: Retail Gift Aid – How it works

Civilsociety.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Lottery Tickets: It's On The House?

lexology.com, 30 Sep 2019, p3, UK, Keyword: HMRC

LonRes snaps up anti-money laundering training and compliance service

estateagenttoday.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

LonRes buys anti-money laundering consultancy to help protect its member agents

propertyindustryeye.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Legislation update

Logistics Magazine, 01 Oct 2019, p44,45, UK, Keyword: HMRC, Journalist: Ian Gallagher

Joint and several liability of company directors: draft Finance Bill

Taxadvisermagazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Jim Harra named as head of HMRC on interim basis

accountancylive.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Jim Harra named as head of HMRC on interim basis

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

Is this the end of a centuries-long era for trusts?

spearswms.com, 01 Oct 2019, p2, UK, Keyword: HMRC

IR35: tax shakeup to extend to private sector

Aop.org.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

IR35 The IR35 clampdowns keep on coming - Three BBC...

accountingweb.co.uk, 02 Oct 2019, p2, UK, Keyword: HMRC

IR35 reforms will prompt Barclays to re-engage contractors on PAYE terms, 'leaked email' suggests

computerweekly.com, 01 Oct 2019, p3, UK, Keyword: HM Revenue & Customs

IR35 blame game: Barclays to halt off-payroll contractors, goes directly to PAYE

theregister.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Insolvency (Amendment) (EU Exit) (No 2) Regulations 2019 - Motion to Approve

Monday, 30 September 2019 · 14 speeches

Theyworkforyou.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Immigration Rules Appendix FM-SE: family members specified evidence

gov.uk, 01 Oct 2019, p41, UK, Keyword: HMRC

How to Hire Your First Employee in 6 Steps

Ceotodaymagazine.com, 01 Oct 2019, p4, UK, Keyword: HMRC

HMRC update tax credits disability helpsheet

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC update gaming duty guidance

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC update Child Benefit notes

Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC staff disciplined for computer misuse

Financialplanningtoday.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sets aside extra £10m in Brexit grants for exporters

accountancylive.com, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sets aside extra £10m in Brexit grants for exporters

Accountancydaily.co, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC sacks eight staff members over inappropriate behaviour

telegraph.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC sacks eight staff members over inappropriate behaviour

telegraph.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC Interim Chief Executive appointment...

M2.com, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC Interim Chief Executive appointment confirmed

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC Interim Chief Executive appointment confirmed

Wired-gov.net, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC Indirect Tax Non-Statutory Clearance Team

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

HMRC extends contract with Capgemini but embeds flexibility

computerweekly.com, 02 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

HMRC extends Capgemini contract by two years

UkAuthority.com, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC Disciplines 100 Staff for IT Misuse

infosecurity-magazine.com, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC appoints temporary chief executive

ftadviser.com, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HMRC adds a further £10 million to boost customs expertise

govopps.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

HMRC adds a further £10 million to boost customs expertise

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC adds a further £10 million to boost customs expertise

Wired-gov.net, 01 Oct 2019, p1, UK, Keyword: HMRC

HMRC 'disciplined' almost 100 employees for computer misuse over 24 months

theregister.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

HM Revenue and Customs | Official News ReleaseHMRC adds a further £10 million to boost customs expertise

Wired-gov.net, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

HM Revenue & Customs – Our governance

gov.uk, 01 Oct 2019, p9, UK, Keyword: HM Revenue & Customs

High Income Child Benefit deadline all parents need to know about this week

mirror.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

Guidance: Child Benefit notes for coming to or leaving the UK

gov.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Government receives less stamp duty payments

mortgageintroducer.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Further £10m in Brexit funding announced by HMRC

msn.com/en-gb, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

Further £10m in Brexit funding announced by HMRC

manchestereveningnews.co.uk, 02 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

First time buyer relief hits govt stamp duty receipts

Moneyage.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

Fashion designer jailed after £200,000 tax fraud and money laundering scam that lasted seven years

sunderlandecho.com, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

Fashion designer jailed after £200,000 tax fraud and money laundering scam that lasted seven years

shieldsgazette.com, 01 Oct 2019, p2, UK, Keyword: HM Revenue & Customs

EU Exit guidance for agri-food stakeholders from Defra
gov.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Engineering boss lands 11-year ban for tax offences
Pbctoday.co.uk, 02 Oct 2019, p1, UK, Keyword: HMRC

Employment Allowance Eligibility Reforms
Taxadvisermagazine.com, 01 Oct 2019, p3, UK, Keyword: HMRC

East Renfrewshire restaurant boss banned for tax misconduct
Barrheadnews.com, 01 Oct 2019, p1, UK, Keyword: HMRC

Earned Recognition incentives and transport manager training key topics at NW conference
motortransport.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Donating to charity and what the tax benefits can be
Whatinvestment.co.uk, 01 Oct 2019, p4, UK, Keyword: HMRC

Detailed guide: Gaming Duty
gov.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

Cornerstone Tax launches stamp duty estimator
mortgageintroducer.com, 01 Oct 2019, p1, UK, Keyword: HMRC

CIPP response to consultation on SSP reform
Cipp.org.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Changes to private residence relief and ancillary reliefs: draft Finance Bill
Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Case: Costs awarded as HMRC had acted unreasonably
Accountancydaily.co, 01 Oct 2019, p1, UK, Keyword: HMRC

CA22340 - Plant and Machinery Allowances (PMA): buildings and structures: expenditure on integral features: meaning of 'replacement' expenditure
gov.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Business tax Brexit brings back 1980s VAT rule
accountingweb.co.uk, 01 Oct 2019, p3, UK, Keyword: HMRC

Brexit: Economic Operator Registration and Identification numbers
Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Brexit Readiness and Operation Yellowhammer - Statement Wednesday, 25 September 2019 · 24 speeches
Theyworkforyou.com, 01 Oct 2019, p7, UK, Keyword: HMRC

Brexit Brexit Jargon Buster
iod.com, 01 Oct 2019, p3, UK, Keyword: HMRC

ATT welcome, October 2019

Taxadvisermagazine.com, 01 Oct 2019, p2, UK, Keyword: HMRC

Almost 100 HMRC staff disciplined over computer misuse, FOI reveals

itpro.co.uk, 01 Oct 2019, p2, UK, Keyword: HMRC

A new way to manage risk

Taxadvisermagazine.com, 30 Sep 2019, p1, UK, Keyword: HMRC

45,000 cigarettes seized in illegal tobacco operation

burnleyexpress.net, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

45,000 cigarettes seized in illegal tobacco operation

blackpoolgazette.co.uk, 01 Oct 2019, p1, UK, Keyword: HM Revenue & Customs

3 October is Gift Aid Awareness Day

Fundraising.co.uk, 01 Oct 2019, p1, UK, Keyword: HMRC

This service is provided by Gorkana. If you would like any further information on any of our other services, please contact us on +44 (0)20 7674 0200 or visit our website <http://www.gorkana.com>.

All materials are for research and reference purposes only. The copyright remains the property of the copyright owner and the material may not be reproduced in any form whatsoever without the owner's consent. All abstracts from the Financial Times are produced by Gorkana. Coverage is only visible for a limited period (typically 28 days) due to licensing agency restrictions. Any coverage felt to be irrelevant must be reported to your Gorkana account manager within 7 days of delivery of the email to be eligible for a credit. Gorkana's full terms and conditions may be found at <http://www.gorkana.com/customer-support/guide/media-monitoring/media-monitoring-terms-and-conditions/>

Cision Group Ltd (874637) is registered in England at 5 Churchill Place, Canary Wharf, London, E14 5HU.

EMAIL 8 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 02 October 2019 17:58
Subject: UPDATED ENTRY - HMRC Overnight Note: Wednesday 02 October 2019 [OFFICIAL-SENSITIVE]

**** Updated entry due to 44(1)(a) ****

1. Loan charge suicide referrals to the IOPC

Status	Media	Risk
Current	44(1)(a)	Medium

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC on Tuesday afternoon.

“The IOPC have advised in the first three cases - in one case, the IOPC felt it was appropriate for HMRC to conduct its own investigation. In the other two, they returned the matter to HMRC to proceed as we consider appropriate.”

Background

Suicide is a complex issue and there is rarely a single cause. It is important to emphasise that it will be for a coroner to determine any cause of death, not HMRC. The department will, of course, co-operate fully with any inquest.

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (FIS IG) - 40(2)
Nick Jones (Counter Avoidance) - 40(2) / 40(2)
Chris Barker (Counter Avoidance) - 40(2)

40(2) 40(2) | 40(2) | Corporate Communications
| HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) |
Mob: 40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 9 – NO ATTACHMENTS

From: Contact@LoanChargeappg.co.uk <contact@loanchargeappg.co.uk>

Sent: 03 October 2019 17:25

To: Secs, Perm (HMRC) <perm.secs@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>

Cc: Ross Thomson MP (public email) <ross.thomson.mp@parliament.uk>; Ruth Cadbury MP (Public Email) <ruth.cadbury.mp@parliament.uk>; Sir Edward Davey MP (Public Email) <edward.davey.mp@parliament.uk>

Subject: RE: Message from Jim Harra Second Permanent Secretary of HMRC

Jim – for information. I will share with the relevant teams. 40(2)

Dear Mr Harra,

Thank you for your email to the Loan Charge APPG.

The APPG does not have direct contact with campaigners/people facing the Loan Charge, however we have emailed the Loan Charge Action Group to flag up the issue. Clearly there are tweets in the chain you have referred to that are unacceptable, a view shared by LCAG as they said in their response to us. One of the tweets should be reported as it contains a threat.

LCAG have told us that they repeatedly communicate with members, and will continue to do so, asking members to refrain from any personal attacks. In this case, LCAG have stated that they have no manner of insight as to whether the individuals involved in the tweets that you highlighted are LCAG members. There are numerous people facing the Loan Charge who are active on Twitter but are not members of LCAG. The only recourse in this case would be to appeal directly to the individual and/or report the tweets as inappropriate.

The context of the situation is something that, as you are well aware, inevitably leads to upset and anger due to the catastrophic impact that the Loan Charge and associated activity is having on so many people. You are aware that the APPG has now reported that seven suicides that have been confirmed to us, and these in turn have been notified to Sir Amyas Morse. HMRC have now reported themselves to the IOPC in four cases.

It is hardly surprising that there is huge upset and anger about this, especially when the suicide risk has been continually flagged up to HMRC and the Treasury. It is for this reason that the APPG strongly believes that all activity related to the Loan Charge should be suspended. Such action would alter the serious anxiety and anger that people are

experiencing, and which is then inevitably - if sometimes unacceptably - communicated on Twitter. If you had sight of the email that the APPG received this morning from the family of the latest suicide victim, I am sure you would fully understand the anger directed at HMRC and the Government over the Loan Charge.

Whilst, of course, all tweets should refrain from anything that is offensive or could be deemed to be threatening, it is also necessary to point out that instances such as the deeply misleading letter sent by Mary Aiston to City AM do not help people affected by the Loan Charge. Such a letter, which repeats discredited claims to a newspaper during an independent review, is wholly unacceptable. The APPG made this same point to Sir Amyas Morse during their recent meeting.

Ministers are quite capable of providing the government's view of the policy; HMRC can provide advice to them on such matters if they are asked to do so. It is not HMRC's role to publicly intervene to defend the policy or to write directly to MPs to defend the government's policy, both of which HMRC has done. The APPG hopes that this will cease as well as any unacceptable tweeting.

Kind Regards,

40(2)

40(2)

Secretariat of the Loan Charge APPG

contact@loanchargeappg.co.uk

+44

40(2)

EMAIL 10 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>

Sent: 04 October 2019 17:41

Subject: HMRC Communications Forward Look - 04 October 2019 [OFFICIAL-SENSITIVE]

Communications Forward Look

Highlights



Thursday 10 October

Interview with Mike Fell on phone scammers being aired on Radio 4
You and Yours

Week in depth

Saturday 05 October

No proactive business

Sunday 06 October

No proactive business

W/C 07 October

Publication of Civil Service World feature on Croydon office, featuring Sam Shelley and Mike Hamilton

Monday 07 October

Impact Assessment for the movement of goods if the UK leaves the EU without a deal (Third Edition) – publication at 12pm

Statutory Instrument on Public Notice Power published

Brexit Trader letter two being issued to 220k businesses (between 7-9 October)

Tuesday 08 October

Press release issued on new risk reviews for large businesses

Wednesday 09 October

No proactive business

Thursday 10 October

KAI Statistics published:

- Annual R&D tax credits: October 2019
- Annual tax relief
- Annual uptake of the patent box
- Monthly UK Overseas trade in goods: August 2019

Interview with Mike Fell on phone scammers being aired on Radio 4
You and Yours

OTS publishing 'Life Events' on tax system report and press release

Friday 11 October

Eight Tax Free Childcare research reports published

Reported last week

Brexit Negotiations



The situation with regards to whether or not the EU will decide to accept the UK's proposals for the latest Withdrawal Agreement continued to evolve over the week with The Financial Times reporting on Friday that EU doubts have mounted over Johnson's Brexit blueprint for Irish border, going on to report that EU leaders have deep concerns over the PM's latest attempts to resolve the issue with the Irish backstop. The Telegraph reported that Leo Varadkar has claimed that the majority of Britons want to stay in the European Union, according to polls undertaken since Mr. Johnson became Prime Minister. They went on to report that Mr. Varadkar believes there is no political system in place to give the British people a choice. The Guardian meanwhile reported that European Commission President, Jean-Claude Juncker, has said that Boris

Johnson is misleading MPs over his Brexit proposals and that Labour leader, Jeremy Corbyn, will not support Mr. Johnson's Trump-deal. Jim Harra was in Brussels this week alongside David Frost, the Prime Minister's Chief Brexit negotiator in order to discuss customs arrangements if the UK leaves the EU on 31 October without a deal.

Loan Charge



The Yorkshire Post started this week with another critical article on the loan charge, reporting that Sir Amyas Morse, leader of the loan charge review, had a positive meeting with the loan charge APPG where they discussed the "huge amount" of evidence and communicated their "serious concerns". Our line, which was taken from our previous coverage from the same paper, was carried at the end of the piece.

44(1)(a)



44(1)(a)

Top activity

44(1)(a)

and dealt with media queries on suicides associated with the loan charge from various national, trade and broadcast outlets

Secured publication of a GOV.UK story on the next wave of funding for customs agents, as well as clearing a press release for BDG European events

Held our Press Office Away Day, which was invaluable in allowing regional and national colleagues to come together and discuss the issues of the day

Welcomed 40(2) 40(2) to Press Office, who joins us as 40(2)

Explained the rules on charitable status to journalists after the status of an anti-abortion group which had targeted an MP was raised in Parliament

44(1)(a)

44(1)(a)

Top tweet



HM Revenue & Customs - Corporate Communications Press Office
100 Parliament Street, London, SW1A 2BQ

Note: For internal circulation only

OFFICIAL

40(2) 40(2) | 40(2) | Press Office| HM Revenue &
Customs | 2c/10 |100 Parliament St | London | SW1A 2BQ | Tel: 40(2) | Mobile: 40(2)
40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 11 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 05 October 2019 12:44
Subject: Media Summary: Saturday 5 October 2019

Good morning

Please see today's media summary below:

HMRC reports itself to watchdog over tax suicides, Financial Times, p3 (Money section)

The Financial Times has put in its weekend print edition its online story from Tuesday on HMRC's fourth referral to the Independent Office for Police Conduct (IOPC) of a case where someone facing the loan charge has committed suicide. It also covers FST Jesse Norman's appearance in the House of Commons on Tuesday morning, during which he said HMRC had reported itself to the IOPC three times over the suicides of individuals facing the tax. Later on Tuesday HMRC referred itself to the IOPC again. The story reflects the large number of questions the FST received from MPs in the Commons on Tuesday, with several MPs calling for the suspension of HMRC settlement and enforcement activity during the independent review into the loan charge. Our comment is carried: "HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC this afternoon."

Stamp duty take falls by £745m, Financial Times, p2 (Money section)

The Financial Times reports on the latest stamp duty figures released this week. The piece states that Savills, the estate agent, has used our figures to show the extent to which London accounted for the fall compared with the rest of England between 2017-18 and 2018-19—and, within these regions, how far the stamp duty take for different price bands had fallen. The calculations exclude Wales and Scotland, where other duty arrangements apply on home purchases, and Northern Ireland. SDLT receipts for residential housing transactions fell by £745m over the period, of which just under half (£361m) was due to the effects of a relief for first-time buyers in its first full year of operation, said Lucian Cook, residential research director at Savills. He refers to the abolition of stamp duty for many first-time buyers in 2017. The FT reports the drop in takings reflects changes made to the stamp duty regime since 2014, the slowing of the UK housing market and the broader effects of Brexit uncertainty. Falling from £9.07bn to £8.32bn, this is the first year-on-year drop seen since 2008-09, at the height of the financial crash. In contrast, the 2016-17 period saw a record high in receipts for stamp duty.

Katie Morley Investigates, The Daily Telegraph, p4 (Money section)

In a letter to Katie Morley, The Daily Telegraph's in-house 'consumer champion', a family reports of a traumatic robbery, during which the robbers stole all their jewellery, including items that were bought in Singapore 30 years ago for which they no longer have the receipts. The jewellery was

worth £6,691, but their home insurer Ageas was only willing to pay £1,888. Katie Morley explains the reason Ageas was prepared to pay only £1,888 to replace the jewellery was that they had no proof that import duty had been paid when they brought it back from Singapore. It said their claim was caught by HMRC rules designed to prevent people from profiting by buying items cheaply abroad and then claiming for their value as if they were purchased in Britain at a higher price. However, Ageas has since realised it would be unfair to expect the family to hold on to receipts for 30 years and has agreed to pay the full price of the items.

Between a rock and a hard place, The Guardian (Weekend Magazine)

A long piece in The Guardian today about parental leave. It reports that, four years since its launch, only 2% of new parents are taking shared leave – and even statutory paternity leave is falling. HMRC is mentioned in the piece because research published in August by the law firm EMW, based on claims filed by businesses with HMRC, suggests that less than a third of fathers take statutory two-week paid paternity leave, a figure that is in decline.

Shaky housing market gives sellers a change of heart, The Times, p63

The Times reports that number of properties being taken off the market soared over the summer, according to data collected from thousands of estate agencies. Analysis by Reapit, a software platform used by the agencies Knight Frank, Countrywide, Savills, and Marsh & Parsons, found that withdrawals hit a three-year high in June, the month of Theresa May's resignation. Withdrawals were up 60 per cent compared with June 2016. Pessimism remained high throughout the summer, with the number of withdrawals in August still 40 per cent higher than three years ago and 20 per cent up on last year. Meanwhile, HM Revenue and Customs figures show that in the year to April the taxman suffered the biggest annual fall in stamp duty takings since the financial crisis.

BBC East Midlands broadcast story on new HMRC Regional Centre in Nottingham

A very positive story was broadcast yesterday evening on BBC East Midlands on our new regional centre currently being built in Nottingham, part of £2bn worth of development work occurring in the city. Reporter Mike O'Sullivan mentioned that the tax office would employ around 4,000 tax staff and a further 500 hundred staff in the VOA and other areas, dealing with the tax affairs of millions and investigating tax fraud and evasion. Local Radio Broadcaster and regional press officer Clare Merrills was interviewed saying HMRC chose Nottingham as the location for the centre because it had good transport links, quality universities and good colleges which could help build a pipeline of people to come and work at the centre.

Brexit

- The BBC [reports](#) today that the UK could 'clarify' its new Brexit offer, after the EU called for "fundamental changes" to it. The BBC's Adam Fleming has said that after five hours of talks on Friday, the two sides have not agreed to enter the so-called "tunnel" of intense negotiations on a final legal text. The Evening Standard reported yesterday that the PM was

ready to make changes to his final offer, off the back of comments from Northern Ireland Secretary, Julian Smith, and Home Office Minister Brandon Lewis.

- **Various publications** reported yesterday on the news that the Government has submitted papers to the highest Scottish court, the Court of Session, confirming it will send a letter to the EU asking for an extension to Article 50 if parliament has not agreed a deal by 19 October. The Financial Times reports (p2) today that this leaves Boris Johnson's "do or die" pledge to deliver Brexit in all circumstances on October 31 "in disarray". The paper also reports (p2) that EU diplomats are increasingly convinced that any exit agreement with the UK must wait until after a British general election.
- The Times **reports** today that the EU has "snubbed" the UK Government by refusing its request to allow Brexit talks to run through the weekend as Michel Barnier, the lead Brussels negotiator, said the British proposals did not provide a basis for a deal. "If we held talks at the weekend it would look like these were proper negotiations," an EU diplomat said. "We're still a long way from that. We need to work out quickly whether there is the opportunity to close that gap."
- The Times (p12) also reports today that Boris Johnson's proposed deal with the DUP to break the deadlock over the Irish backstop "appeared to be doomed last night" after it was rejected by every major political party in Northern Ireland, other than the DUP. In a letter to The Times, Sinn Fein and the Alliance Party, along with the SDLP and the Greens, said that the plan showed "blatant disregard for people and businesses in Northern Ireland".
- The I (p9) reports on the concerns of companies and people living along the Irish border in the light of Boris Johnson's new Brexit offer. Angela McGowan, chief of CBI Northern Ireland, the region's biggest business lobby, said the PM's proposals "cannot be the final destination for a solution to the Irish border question, as firms both north and south would be hamstrung by friction on both sides."

Best wishes

40(2) 40(2) | 40(2) | HMRC Communications | HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) | Mob: 40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 12 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 08 October 2019 17:00
Subject: HMRC Overnight Note: Tuesday 8 October 2019 [OFFICIAL-SENSITIVE]



HM Revenue
& Customs

Overnight Note: Tuesday 8 October 2019

Duty Press Officer: 40(2) 40(2) 40(2)
Senior Press Officer: 40(2) 40(2) 40(2)

Ongoing stories

1. *Loan charge questions for online article*
2. *Export tariffs on garments*

1. Loan charge questions for online article

Status	Media	Risk
Ongoing	44(1)(a)	High

Issue

44(1)(a)

Response

- Those facing the charge say that HMRC had ample opportunity to shut down the schemes years ago, but failed to do so. Why has it taken so long to close this loophole in tax law?

- HMRC has undertaken extensive compliance activity against disguised remuneration schemes, and scheme users, since they were first used. This has included opening tens of thousands of enquiries, successful litigation, settlement opportunities, and the introduction of targeted anti-avoidance legislation.

- Despite the Government's Written Ministerial Statement in 2004 and legislation to tackle this form of avoidance in 2011, it was clear by Budget 2016 that these schemes continued to proliferate.
- That is why the Government announced it would introduce a charge on the balance of any disguised remuneration loans still outstanding at 5 April 2019, in order to ensure that appropriate time was provided to clear up these arrangements.
- On promoters of such schemes, HMRC has been investigating more than 100 promoters and others involved in marketing tax avoidance, including many who sold disguised remuneration arrangements, and has dedicated teams in place to challenge them. Dozens have been shut down for good as they have found it harder to sell these contrived arrangements.
- Recently, HMRC has taken legal action against 10 businesses that it considers to be major avoidance scheme promoters for failure to disclose under the DOTAS regime, with others deciding to disclose to avoid litigation.
- In May 2019, six people were arrested on suspicion of promoting fraudulent methods to attempt to circumvent the loan charge and the taxes due.
- Chapter 3 in particular of the [Section 95 report](#) published by Treasury earlier this year also details HMRC's work in this space.

- Accountants and MPs say this is a "retrospective" tax which goes against the rule of law.

- The loan charge is not retrospective. It is a new charge on [disguised remuneration](#) loan balances that were still outstanding on 5 April 2019. It doesn't change the tax position of any previous year, or the outcome of any open compliance checks.

- 169 cross-party MPs are now part of the loan charge APPG and want to see this policy suspended pending Amyas Morse' review, why is this not being considered?

- In line with current legislation, the Loan Charge will remain in force whilst we await the outcome of the review.
- The review will conclude by mid-November to give taxpayers certainty in advance of the January Self Assessment filing deadline.
- HMRC has [published](#) guidance on what this means for affected taxpayers, making clear that nobody will be disadvantaged by the review period.

- One more question sorry - Jesse Norman said in the House last Tuesday that HMRC had been notified of three suicides. Has that number changed, how many suicides are HMRC aware of, as of today?

"HMRC is aware that four customers, who we have been told used disguised remuneration schemes, have very sadly, taken their own lives. We have referred these cases to the IOPC. A fourth referral was made to the IOPC on Tuesday 1 October.

"The IOPC have advised in the first three cases - in one case, the IOPC felt it was appropriate for HMRC to conduct its own investigation. In the other two, they returned the matter to HMRC to proceed as we consider appropriate.

"We know that facing a large tax bill can be stressful, and our teams will make sure that anyone who genuinely needs extra help gets the support they need. If people are worried about being able to pay the loan charge, they should get in touch with HMRC as soon as possible."

Background

Suicide is a complex issue and there is rarely a single cause. It is important to emphasise that it will be for a coroner to determine any cause of death, not HMRC. The department will, of course, co-operate fully with any inquest

Lead Contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
40(2) 40(2) (HMT PO) 40(2) / 40(2)
40(2) 40(2) (FIS IG) - 40(2)
Nick Jones (Counter Avoidance) - 40(2) / 40(2)
Chris Barker (Counter Avoidance) - 40(2)

2. Export tariffs on garments

Status	Media	Risk
Resolved	44(1)(a)	Low

Issue

44(1)(a)

[REDACTED]

[REDACTED]

Response

Some of the commodity codes the journalist had specified did not exist, so we sent back data on as many of the specific codes that the journalist had sent as possible, as well as data on the closest codes we could find to the non-existent codes. The data table is here - <https://www.uktradeinfo.com/Statistics/BuildYourOwnTables/Pages/Table.aspx?savedview=795f2983-fb5f-41fc-b6da-462cb324d2cd>

Lead Contacts

40(2) 40(2) (PO) - 40(2)
40(2) 40(2) (CS&TD) - 40(2)

Tomorrow's HMRC business

John Manzoni visiting Liverpool offices (internal visit)

Further Contacts

HMRC

Out of Hours: 36(2)(c)

Internet Out of Hours: 36(2)(c) (or 36(2)(c) if no response within 30 minutes to message)

Cyber Security & Information Risks: 36(2)(c)

HMT

Duty Press Officer: 40(2) 40(2) – 40(2)

Out of Hours: 36(2)(c)

No.10

Out of Hours: 36(2)(c)

40(2) 40(2) | 40(2) | Corporate
Communications | HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ
| Tel: 40(2) | Mob: 40(2)

Follow HMRC Press Office on Twitter at: @hmrcpressoffice

EMAIL 13 – NO ATTACHMENTS

From: [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted] hmrc.gov.uk>
Sent: 14 October 2019 16:32
To: [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [redacted] [redacted] (CCG) <[redacted] [redacted] hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Campaigns) <[redacted] [redacted] hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [redacted] [redacted] (CS&TD Individuals Policy, Income Tax) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (CS&TD Individuals Policy, Income Tax) <[redacted] [redacted] hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted] hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted] hmrc.gov.uk>
Cc: [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>
Subject: Loan Charge Weekly Update: 14.10.19

Good Afternoon Colleagues,

In [redacted] absence today, please find below her loan charge weekly update below.

Last week there were 208 **mentions** on the loan charge from 60 **authors**. This is a 45% **decrease** in **mentions** and a 50% **decrease** in **authors** compared to the previous week.

The top tweeter (protester) last week posted 104 **messages** – none of these were retweeted or commented on.

Activity last week included:

11.10.19 [Buzzfeed](#) article published entitled “**These Men Killed Themselves After The Government Hit Them With Historic Tax Demands**”

An expected loan charge deep dive which press office has been expecting this week. In the piece, the journalist details what the loan charge is, how disguised remuneration schemes work and chronicles the impacts this is having on those affected from impact statements given to the Loan Charge Action

Group and APPG. There is comment from Sir Ed Davey MP, Anne Milton MP and Keith Gordon, a critic of the policy. It also includes two case studies which involve suicides related to the loan charge, one of which was featured in the Today programme in the summer. It is a highly emotive piece but is balanced, ^{44(1)(a)} [REDACTED]

EDM Signatories

There are no new signatories to the original or new EDM

Parly Digest

Live W/B 21st October 2019.

MP drop in

Live W/B 21st October 2019.

Social Media

The week of the 7 October saw more MP's take to social media to publish concerns over the loan charge.

- **Jeffrey Donaldson MP** (17.6k+ followers, 136+ retweets, 199+ likes) remarks "Pleased to support this campaign on behalf of my constituents in Lagan Valley affected by the Loan Charge."
- **Richard Burden MP** (3.2k+ followers, 4+ reactions, 8+ comments) states "I welcome the Government's recent decision to open a review into the loan charge", linking to **LCAG's** information page 'What is the 2019 Loan Charge?'
- **Hannah Bardell MP** (21.6k+ followers, 165+ retweets, 251+ likes) relays "Happy to sign my name to the **open letter** to the Chancellor and lend my support to the campaign to suspend the loan charge until the Loan Charge Review has concluded and the Government has implemented its recommendations".
- **David Davis MP** (141.4k+ followers, 155+ retweets, 248+ likes) circulates the coverage, commenting "Harrowing piece on the recent suicides linked to the Loan Charge. This punitive retrospective tax must be scrapped."

A sample of recent tweets loan charge tweets are below:

Loan Charge 2019

TBC due to delayed reporting

⁴⁰⁽²⁾ [REDACTED] ⁴⁰⁽²⁾ [REDACTED] ⁴⁰⁽²⁾ [REDACTED] | CCG | HMRC
Communications | 100 Parliament Street, SW1A 2BQ and 10 South Colonnade, E14 4PU | London |
Mobile: ⁴⁰⁽²⁾ [REDACTED]

EMAIL 14 – NO ATTACHMENTS

From: [REDACTED] [REDACTED] (HMRC Comms CCG Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Sent: 15 October 2019 09:22
To: [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [REDACTED] [REDACTED] (CCG) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms CCG Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Campaigns) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD Individuals Policy, Income Tax) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD Individuals Policy, Income Tax) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Strategic Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms External Affairs) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms External Affairs) <[REDACTED] [REDACTED]@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Strategic Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Cc: [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Subject: RE: Loan Charge Weekly Update: 14.10.19 [OFFICIAL-SENSITIVE]

Good Morning Colleagues,

Due to severe delays in a report coming through, yesterday afternoon we were unable to provide you with the sample loan charge tweets. We have now updated the weekly loan charge report with the missing information. Please find the complete report below.

Last week there were 208 **mentions** on the loan charge from 60 **authors**. This is a 45% **decrease** in **mentions** and a 50% **decrease** in **authors** compared to the previous week.

The top tweeter (protester) last week posted 104 **messages** – none of these were retweeted or commented on.

Activity last week included:

11.10.19 [Buzzfeed](#) article published entitled “**These Men Killed Themselves After The Government Hit Them With Historic Tax Demands**”

An expected loan charge deep dive which press office has been expecting this week. In the piece, the journalist details what the loan charge is, how disguised remuneration schemes work and chronicles

the impacts this is having on those affected from impact statements given to the Loan Charge Action Group and APPG. There is comment from Sir Ed Davey MP, Anne Milton MP and Keith Gordon, a critic of the policy. It also includes two case studies which involve suicides related to the loan charge, one of which was featured in the Today programme in the summer. It is a highly emotive piece but is balanced,^{44(1)(a)}

EDM Signatories

There are no new signatories to the original or new EDM

Parly Digest

Live W/B 21st October 2019.

MP drop in

Live W/B 21st October 2019.

Social Media

The week of the 7 October saw more MP's take to social media to publish concerns over the loan charge.

- **Jeffrey Donaldson MP** (17.6k+ followers, 136+ retweets, 199+ likes) remarks "Pleased to support this campaign on behalf of my constituents in Lagan Valley affected by the Loan Charge."
- **Richard Burden MP** (3.2k+ followers, 4+ reactions, 8+ comments) states "I welcome the Government's recent decision to open a review into the loan charge", linking to **LCAG's** information page 'What is the 2019 Loan Charge?'
- **Hannah Bardell MP** (21.6k+ followers, 165+ retweets, 251+ likes) relays "Happy to sign my name to the **open letter** to the Chancellor and lend my support to the campaign to suspend the loan charge until the Loan Charge Review has concluded and the Government has implemented its recommendations".
- **David Davis MP** (141.4k+ followers, 155+ retweets, 248+ likes) circulates the coverage, commenting "Harrowing piece on the recent suicides linked to the Loan Charge. This punitive retrospective tax must be scrapped."

A sample of recent tweets are below: Loan Charge 2019

To note, unfortunately a colleague's name (**highlighted in yellow** below) was mentioned in one of the tweets.

- 376+ unique users refer to the Loan Charge across social media platforms. For example:
 - Reacting to widely shared **Buzzfeed News** piece about Loan Charge-linked suicides, **Loan Charge APPG** (2.8k+ followers) tweets "All this just reminds people how incompetent @HMRCgovuk had been since 1999" @keithmgordon said. "HMRC are just proceeding on the basis 'it's not our fault, we'll blame someone else'." From a barrister, on the shameful way #HMRC have covered up their failure #LoanChargeScandal." (185+ retweets, 238+ likes)
 - **Loan Charge APPG** (2.8k+ followers) cites from the piece "The #LoanCharge took my brother's life - he was a father, a son, an uncle, a partner: it has essentially destroyed our family." The appalling reality of this immoral dangerous policy. 7 known

#LoanChargeSuicides. @Jesse_Norman @sajidjavid suspend activity NOW
#LoanChargeScandal." (189+ retweets, 238+ likes)

- **Tweeter** (2.1k+ followers) writes ⁴⁰⁽²⁾ [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
- Sharing screenshot of HMRC letter, **consumer** (535+ followers) tweets "Oh thank you @HMRCgovuk thank you SO MUCH! I'd LOVE to continue with your bullsh*t settlement process even tho there's a review in progress. IF I WERE INSANE. I'd film myself p**ing on this if I could do it without flashing." (32+ retweets, 74+ likes)

Thank you

⁴⁰⁽²⁾ [REDACTED]

⁴⁰⁽²⁾ [REDACTED] | ⁴⁰⁽²⁾ [REDACTED] | CCG | HMRC
Communications | 100 Parliament Street, SW1A 2BQ and 10 South Colonnade, E14 4PU | London |
Mobile: ⁴⁰⁽²⁾ [REDACTED]

EMAIL 15 – NO ATTACHMENTS

From: [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Sent: 22 October 2019 15:02
To: Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>
Cc: Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (FIS Internal Governance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Subject: HMRC referrals to IOPC - story from Treasury Select Committee this morning
Importance: High

Good afternoon all,

Please see below BuzzFeed story coming out of the TSC this morning regarding the nine referrals which HMRC has made to the IOPC in the last year [REDACTED] asking to confirm the figure given by Penny, which I did after checking with [REDACTED] in IG. I am expecting more contact from other nationals this afternoon or tomorrow.

<https://www.buzzfeed.com/emilyashton/hmrc-suicides-loan-charge>

The story is mostly a transcript of the session today so we cannot dispute any of it, and there is some reference to the journalist's piece last week on the LC. Once again, [REDACTED]

[REDACTED]

Thanks,

[REDACTED]

40(2) 40(2) | 40(2) | Corporate Communications
| HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) |
Mob: 40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 16 – NO ATTACHMENTS

From: Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>

Sent: 22 October 2019 18:21

To: Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [REDACTED] (FIS Professionalism) <[REDACTED]@hmrc.gov.uk>; York, Simon (FIS Director) <simon.york2@hmrc.gov.uk>; Secs, Perm (HMRC) <perm.secs@hmrc.gov.uk>; [REDACTED] (FIS Internal Governance) <[REDACTED]@hmrc.gov.uk>; [REDACTED] (CS&TD) <[REDACTED]@hmrc.gov.uk>; [REDACTED] (HMRC Comms CCG Communications) <[REDACTED]@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; Pink, Lucy (CS&TD CIDD) <lucy.pink@hmrc.gov.uk>; Alexander, Janet (ISBC) <janet.alexander@hmrc.gov.uk>; Howe, Mike (ISBC PaCE Deputy Director) <mike.howe@hmrc.gov.uk>

Cc: Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>; [REDACTED] (HMRC Comms Press Office) <[REDACTED]@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeeahan@hmrc.gov.uk>

Subject: Re: HMRC referrals to IOPC - story from Treasury Select Committee this morning [OFFICIAL-SENSITIVE]

Jon I've found the following in TSC briefs: I think the first and last points might be used and the one about extending NES?

Penny

HMRC has a dedicated disguised remuneration helpline, with loan charge settlement teams trained to identify those who then need extra support.

- HMRC will consider all personal circumstances to agree a manageable and sustainable payment plan wherever possible and there are no maximum payment periods.
- HMRC has publicly stated that it will not make people sell their main home to pay their disguised remuneration or loan charge debt.
- HMRC simplified the payment process for those who came forward to settle under the published settlement terms before the loan charge came into force on 5 April 2019.
- HMRC is also extending its greatly valued Extra Support service (Previously known as 'Needs Enhanced Support' service) to customers undergoing compliance checks. HMRC's teams are trained to identify and deal with customers who may need extra help and, where appropriate, refer them to organisations such as Samaritans and Mind.

- HMRC has been notified of 4 individuals who have, very sadly, taken their own lives who also used DR schemes. Whenever HMRC is notified that a customer has taken their own life and we have been in recent contact with that individual, we submit a report to the Independent Office for Police Conduct (IOPC) as it is responsible for independent oversight of our work.

• 44(1)(a)

• 44(1)(a)

- Suicide is a complex issue and mental health campaigners stress there is rarely a single cause. HM Revenue and Customs (HMRC) takes very seriously its care for people who are worried or anxious about their tax affairs and works closely with voluntary and charity sector organisations to improve support provided for those individuals who need additional support.

Penny Ciniewicz, Director General Customer Compliance Group, HMRC

2/72 100 Parliament Street, London SW1A 2BQ

Tel: 40(2) | 40(2)

EMAIL 17 – NO ATTACHMENTS

From: [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Sent: 22 October 2019 15:49
To: [REDACTED] [REDACTED] (CS&TD) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; York, Simon (FIS Director) <simon.york2@hmrc.gov.uk>; [REDACTED] [REDACTED] (FIS Professionalism) <[REDACTED]@hmrc.gov.uk>; Pink, Lucy (CS&TD CIDD) <lucy.pink@hmrc.gov.uk>
Cc: Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (FIS Internal Governance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms CCG Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Subject: RE: HMRC referrals to IOPC - story from Treasury Select Committee this morning

Proposed media line combining Jon and Matt's thoughts:

Whenever HMRC is notified of the death of a customer and we have had been in recent contact with them, we submit a report to the Independent Office for Police Conduct (IOPC) as it is responsible for independent oversight of our work. Between September 2018 and the present day, HMRC has made nine referrals where there has been loss of life, and one of an attempted suicide. Given our legal duty of confidentiality it would not be appropriate for us to comment further and our sympathies are with the family and friends of all individuals. Our message to anyone concerned about a tax bill is to, please, come and talk to us.

We know that large tax bills can cause worry and anxiety so we have put in place dedicated resources, including specially trained HMRC officers, to support more vulnerable customers, including providing details

of organisations such as the Samaritans and Mind as appropriate. We are committed to treating everyone we serve with respect and sensitivity to their needs and circumstances.

The PM committed to an independent review of the loan charge on the campaign trail and this is ongoing at the moment. He awaits the outcome of that review in mid-November as announced before.

On the side of this, the FT have just asked for information on the investigations in LC cases as Jim announced that one of them was concluded today. Email loading once I've seen what we can and can't answer.

40(2)

40(2) 40(2) | Corporate Communications
| HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) |
Mob: 40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 18 – NO ATTACHMENTS

From: [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted]@hmrc.gov.uk>
Sent: 22 October 2019 12:42
To: [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted]@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted]@hmrc.gov.uk>
Cc: DL-Press Office (100 PS) <DL-PressOffice100PS@internal.hmrc.gov.uk>; DL-Parliamentary Scrutiny Team <DL-NAOParliamentaryCommitteeLiaisonTeam@internal.hmrc.gov.uk>; [redacted] [redacted] (HMRC Perm Secs Office) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Perm Secs Office) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC CS Director General Private Office) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted]@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (CCG) <[redacted] [redacted]@hmrc.gov.uk>; DL-HMRC EU Exit Readiness Briefing <DL-NoDealBriefing@internal.hmrc.gov.uk>; [redacted] [redacted] (EUTU) <[redacted] [redacted]@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; Holliday, Justin (CFO Group) <justin.holliday@hmrc.gov.uk>; MacDonald, Angela (HMRC Director General, Customer Services) <angela.macdonald@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted]@hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted]@hmrc.gov.uk>
Subject: RE: Treasury Select Committee session - 22 October

Hi all,

Final update: Loan Charge

Rushanara Ali (RA): HMRC in response to Treasury subcommittee report on 10th October said 50k taxpayers involved in DR schemes, 28k have expressed an interest in settling. Lots of interest in this among MPs. We were told you sent calculations to 99 per cent of those who expressed an interest in settling. How many do you expect to settle before Jan 2020?

Penny: To date 8k have settled of those 19,000 with a total of £2bn in that settlement calculation. We are not projecting forwarding to how many will settle with us of those who haven't yet. People who are waiting for after the review will still have time to settle if they have sent us the right information by April 5 2019.

RA: Six suicides according to LCAG. We have concerns about individuals.

Penny: LC remains in force, we are informing people how that will work and we keep open the door for people who want to settle.

RA: If following review position doesn't change, do you have everything in place to reach agreement with 21k before Jan 2020.

Penny: We think we are able to settle all of those who want to settle. We will be sympathetic to those who wish to work with us.

Jim: In terms of support to people. We have an extra support service we set up for this, which we will extend throughout our compliance work.

Penny: We first put in support in Nov 2017, expanded it in Aug 2018 and we have built on that in April across C-A so we continue to layer support. We are aware tax affairs can be stressful.

RA: Do you appreciate the level of concern on this? Some minister's responses have been very callous. This raises a broader Q about people's circumstances and whether you are taking enough measures to prevent further tragedies. Is anyone doing any IA on whether the treatment of these people is appropriate?

Jim: We don't want anyone to harm themselves. We recognise that people experiencing a large tax bill that can be stressful. We have clear policies in place relating to any customer distressed, we train our frontline staff to recognise this, give staff ability to refer those cases on where needed.

We encourage anyone feeling distressed to get in touch with us. As far as number are concerned, HMRC has been notified of 4 cases where people have taken their lives each of which we referred ourselves to IOPC or the relevant bodies in NI/Scot. In two cases no further action and in another two they wanted us to carry out an investigation into them internally.

RA: Is there a wider systemic response to referrals other than LC?

Jim: Same system exists right across the tax system for dealing with people distressed.

Penny: Since Sept 2018 there have been nine cases in total. One other customer we are aware of attempted suicide. All of those cases are referred to IOPC.

RA: HMRC won't make anyone bankrupt or sell their homes in settlement, does that also apply to those who can't afford LC.

Penny: Yes, we take into account people's ability to pay.

RA: What would you deem appropriate in terms of Time to Pay?

Penny: No Maximum. It would be done between customer and DM team to decide a manageable sum.

Jim: customers tend to underestimate how long it will take to pay their tax debts. Very often our plans are longer than those expectations.

RA: HMRC is not being transparent about its settlement terms/policy.

Jim: We want people to pay most they can afford. Our success rate of our TTP arrangements is 90 per cent. That to me shows we are agreeing arrangements people find affordable.

RA: What about the ten per cent?

Jim: People may find they can't keep up with instalments, or find they may be able to keep up but not keep up with paying ongoing tax liabilities. We cannot agree arrangements that allow people to build up increasing arrears.

RA: I've seen people needing to pay thousands and it's an instruction. It seems at the senior level there is a lot of understanding but Q is isn't there a culture where there is a sledgehammer approach?

Jim: I don't believe so, I'd be happy to look at any case. It is the case that if someone gets in touch then provided their circumstances are such then we will put an instalment agreement in place to help them pay. But in cases there are some people whose biz are only operative because they don't pay their taxes.

RA: Those aren't the cases we are talking about. 200 MPs have raised concerns about the whole system and these cases are why.

Jim: Government has of course launched independent review but in terms of arrangements for settlements I believe that we act reasonably. Happy to look at any case where you feel it's not the case.

RA: There are many cases where people have lost their homes where HMRC assured us this wouldn't happen.

Jim: HMRC has not required anyone to sell their homes.

RA: Your actions may contribute towards bankruptcy. Has anyone looked at the implications in this space.

Jim: Sometimes we do have to make people bankrupt but only in cases where it is clear people will build up every increasing arrears.

RA: There are over 20k people who have not shown an interest in settling. So out of the overall number how many do you see facing bankruptcy or losing their home?

Jim: No estimate of that. If people don't engage with us then we will need to take recovery action. Of 50k, 28k expressed an interest in settling, 21k provided information for settling, 8k have settled. 11k could settle therefore, but the remainder face the LC.

RA: What steps will you take to make people pay?

Jim: All subject to review. As things stand LC is in force so anyone on Jan 2020 will need to pay LC if they haven't settled. If they cannot afford it, the instalment arrangements would apply. People would need to come forward.

RA: Intermediaries. The reason we've ended up in this mess is because of promoters. Some employees weren't given much choice. Do you think HMRC is spotting cases where new types of schemes are being encouraged to unsuspecting citizens who may sign up to more sophisticated scheme and what are you doing to pre-empt these scheme and what should government do – further regulation to prevent promoter activity of this sort? I recognise some people might have known what they were doing, but many others didn't – nurses etc.

Penny: We are doubling our resources this year on tackling promoters, Over 100 investigations. Keeping close eye on avoidance market. If a scheme isn't disclosed by a promoter we don't know it exists and we find ways of understanding how we can contact people who may be attracted to those schemes. So we are looking at the data we have to see who may be at risk and steer them away from avoidance. That's a new approach we are trialling.

RA: How does that work?

Penny: Also looking about how we better publicise some details around schemes so the spotlight we put out in march we used advertising for it, and saw 700% increase of people looking at it. We are trying to increase awareness in population of the dangers of getting involved in these schemes. We are working our socks off to tackle promoters. Of 16 schemes disclosed last year under DOTAS only five were proactively disclosed so we forced disclosure ourselves. We are working to make the UK an uncomfortable place to promote tax avoidance schemes.

Catherine McKinnell (CM): You mentioned greater flexibility in how you sue your estate to deliver on HMRC priorities I guess this is your opportunity to put in a bid. Do you believe an inflation only settlement is enough to deliver Brexit systems, digital transformation and keep up with a moving economy to make sure you are able to achieve that aim on tax avoidance.

Jim: I'm satisfied the settlement we have for 2021 is enough for us to deliver. There is considerable uncertainty about what we have to deliver re Brexit so there may have to be an adjustment in that area. We constantly make business cases for how we can bring in more revenues for more investment in us.

CM: Are you confident you can deliver frictionless trade from UK to NI and EU and the world?

Jim: I am confident we can implement WA. I can't promise frictionless trade as it is clear there will be new admin procedures people will have to comply with that they didn't do before.

CM: I will take that as a no then. Thank you.

We will share the summary from Dods once we receive it.

All the best,

40(2)

40(2) | 40(2) | HMRC Communications | HM Revenue and Customs | 100
Parliament Street, London, SW1A 2BQ | 40(2) | 40(2)

EMAIL 19 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 23 October 2019 08:04
Subject: Morning Briefing Note: Wednesday 23 October 2019



**HM Revenue
& Customs**

Morning Briefing Note: Wednesday 23 October 2019

Today's HMRC business

Press release issued on 100 days to go to file Self-Assessment

Today's Coverage

Nine People Have Killed Themselves In The Past Year After Contact With The Taxman, Officials Say, [Buzzfeed](#)

Buzzfeed reports on news from the Treasury Select Committee session attended by Jim Harra, Penny Ciniewicz and Ruth Stanier yesterday that nine people who have been in contact with HMRC about tax issues have killed themselves in the past year and another has attempted suicide. CCG Director General Penny Ciniewicz said four of these suicides were linked to the loan charge, which have all been referred to the Independent Office for Police Conduct. Chief Executive Jim Harra said that in two of those cases, the IOPC decided no further action was required and in two of them they have asked us to carry out further work internally to make sure we did everything correctly. The piece also quotes Jim Harra stating that frontline workers are trained to spot signs of distress from customers and that there was a network of support specialists to offer extra help to frontline staff. The piece mentions helpfully that customers facing the loan charge can agree a repayment plan that worked for them with "no maximum length". Our line is carried: "Our message to anyone concerned about a tax bill is to please come and talk to us."

Javid accused of leaving MPs in 'void', [Financial Times](#), p2

The FT story goes into the government's impact assessment of the Withdrawal Bill and that its estimate of the total cost of it is £167m. To those in parliament who have been clamouring for the government to update its assessment of Brexit's overall economic impact, the scant details reinforced long-held concerns. The majority of the £167m figure was attributed to a new monitoring unit to oversee EU citizens' rights. The far greater impact of the UK's decision to leave the EU on the terms of Mr Johnson's deal were out of scope, the document stated. Chancellor Sajid Javid confirmed on Monday, in a letter to the parliamentary Treasury select committee, that he would not give MPs any new information on how the Brexit terms agreed by the UK prime minister with EU leaders in Brussels last week would affect the economy before they voted. Catherine McKinnell, acting chair of the Treasury Select Committee said MPs had been left in a "void of economic information" on the impact of the withdrawal agreement bill. The FT piece discusses the frictions that may be caused by new customs checks, mentioning HMRC's estimate that this will cost

businesses £15bn annually. It also discusses how the deal will change trade between Great Britain and Northern Ireland.

Higher costs for Irish trade, [The Times](#), p9

The Times reports on the Treasury Select Committee session yesterday. It reports British and Irish businesses that trade solely within the UK face a barrage of costs and red tape under Boris Johnson's Brexit deal. Addressing the Treasury select committee, Jim Harra confirmed that the new arrangements would "feel like a commercial border" in the Irish Sea, with customs declarations and potential tariffs imposed on goods moving from east to west. He said: "We don't envisage a significant level of physical checks but that is something that could be required to give effect to EU regulatory standards." Mr Harra's comments came just hours after the government released the impact assessment of its Brexit deal, under which the Irish backstop is scrapped but Northern Ireland must comply with EU customs arrangements. The system will be administered by the UK. HMRC estimates that each custom declaration costs between £15 and £56, with higher costs falling on smaller businesses. There is no information on the number of movements that will need to be declared. Mr Harra could not provide an overall cost estimate because "the practical detail has to be worked out during the implementation period". He said that businesses could be ready by the end of the transition period on December 31, 2020. The piece then explains how trade will work between Great Britain and Northern Ireland once the deal is in place.

Brexit deal 'could reduce spending, investment and trade in NI', [BBC News Online](#)

The BBC reports on the Impact Assessment published alongside the EU Withdrawal Bill and its warning that the new Brexit deal could mean a reduction in business investment, consumer spending and trade in NI. The Brexit deal would mean Northern Ireland continuing to align with EU product standards and customs leading to new checks on goods coming into NI from GB. The risk assessment states: "The costs of new checks and administration associated with the Northern Ireland protocol may affect the profitability of businesses trading to and from NI." It adds that HM Revenue & Customs has estimated that for trade between the UK and the rest of the world, the administrative cost of customs declarations ranges from £15 to £56 per declaration. But it cautions that it may not be possible to translate the same estimates to GB to NI trade. In an evidence session with the Treasury Committee on Tuesday, HMRC said it had not calculated the administrative cost of the government's new Brexit deal for business. Labour MP Catherine McKinnell, interim chair of the committee, said: "Yet again, there is a void of economic information on the impact of the Withdrawal Agreement Bill. It's astonishing the government hasn't analysed the impact of such a monumental piece of legislation."

Post-Brexit opportunities for smugglers and makers of red tape in Northern Ireland, [The Guardian](#), p6

A letter on the trading arrangements envisaged for the island of Ireland in the Withdrawal Agreement from a businessperson. They write: "As an importer and exporter cross-border with the EU, including Ireland I can only marvel at the opportunities this version of Brexit will provide for paramilitary smugglers and manufacturers of red tape."

Bumpy ride ahead for the bill if it is ever to pass through parliament, [Daily Telegraph](#), p6

A piece in the Telegraph discussing the tricky path the Withdrawal Bill will have to get through to be passed in parliament. HMRC is mentioned in the piece as it refers to our estimate that each customs declaration to export something to the rest of the UK will cost between £15 and £56.

Ross-on-Wye man in limbo over loan charge, [The Ross Gazette](#)

The Herefordshire-based paper carries a piece online about the case of an IT contractor who was made redundant by JP Morgan and Chase and then taken on as a contractor from 2003 for three years, and had his tax affairs dealt with through a loan scheme run by company on the Isle of Man. He was told it was all completely above board and that HMRC itself was also using the scheme with some of its contractors. In 2017 he received an Accelerated Payment Notice for £38,000 that needed to be paid by March 2017, so he contacted the company in the Isle of Man who said they would look into it. He claims to have heard nothing from HMRC since summer 2017, says he hasn't slept in two years and that the loan charge is not right. The piece carries a quote from an LCAG spokesperson who says the FST Jesse Norman has been sent 820 impact statements on the loan charge and knows seven suicides have been reported to the Loan Charge APPG and yet he won't stop HMRC's pursuit of vulnerable people. HMRC was approached for comment, but we were asked to stand down as the FST wanted to respond to the query himself, because the comments made by the LCAG spokesperson in the article were about him. A quote from FST is carried which defends the loan charge as a way to tackle serious tax avoidance.

Brexit

- The Government's amended Withdrawal Agreement Bill was put to the House of Commons yesterday evening. Although the Bill itself made it through to a second reading, the timetabling, seeking to put the Bill through all stages in the House of Commons by Thursday, was voted down by 308 to 322 votes. the Government's pledge to get Brexit done by October 31 has been called into doubt, heralding what has been dubbed a 'fextension'.
- The Financial Times has as its splash that the PM won the backing of MPs for his Brexit deal in a landmark House of Commons vote but suffered an immediate setback as they derailed his attempt to take Britain out of the EU on Oct 31. The Guardian takes a similar focus on its front page.
- The Telegraph focuses on the fact that the October 31 deadline is now in disarray, and that as a result Brexit is in purgatory. Likewise, the Times reports that the Government is facing a Brexit delay of up to three months after MPs derailed his plan to rush a deal through the Commons.
- The Guardian reports that Donald Tusk confirmed last night he was in favour of offering the UK the three-month extension that has been requested by parliament with the Guardian going on to say that the extension could end early if a deal was ratified before then.
- The Times also features the news that the European Union could agree to the Brexit extension by the end of the week, whilst the Daily Mail reports that the EU was last night gearing up to offer a Brexit 'fextension' until Jan 31 after MPs voted to put the next move into the hands of Brussels.
- Johnson said that it was "welcome, even joyful" that MPs had voted for the first time for a Brexit deal, but said he was "disappointed" that his breakneck dash to get it on to the statute book had been thwarted. He said he would "pause the legislation" to see how the EU responded to what he said was parliament's request for more time. "One way or another, we will leave the EU with this deal", he said.

Social media

- We tweeted **in relation to IR35**, with new guidelines on the gov.uk website.
- One of the most viral tweets of the day, circa 5k combined retweets and likes, **referenced the lack of assessment around Brexit**.
- Following the TSC meeting we saw **Emily Ashton tweet about her BuzzFeed article**, which is seeing pick up from the Loan Charge audience.

Social media: Brexit

- The BBC's **Faisal Islam**, Sky News' **Paul Kelso**, ITV News' **Joel Hills** and Sky News' **Tom Boodle** all yesterday tweeted about HMRC's estimate that the administrative burden to traders on a per customs declaration basis ranges from £15 to £56. The estimate was picked up from the Impact Assessment on the European Union (Withdrawal Agreement) Bill and they were relating it to the potential additional costs of trade between Great Britain and Northern Ireland in the event that the UK exits with the newly negotiated Withdrawal Agreement (WA). Joel Hill's tweet was retweeted by Ulster Unionist Party Northern Irish Assembly members **Steve Aiken** and **John Stewart** and ex-MEP **Sarah Ludford**.
- The editor of Politics.co.uk **Ian Dunt** tweeted about Nigel Dodds MP of the DUP saying that, whatever the PM says, with the WA there will be customs declarations for goods going from Great Britain into Northern Ireland and that the Brexit Secretary had to be corrected by HMRC when he claimed this was not the case on Monday.
- The BBC's **Mark Devenport** has tweeted a clip of the Treasury Select Committee session yesterday in which Jim Harra was asked about whether paperwork would be required if a Northern Irish consumer buys shoes from a seller on eBay under the new WA. This was retweeted by the editor of City AM **Christian May**, saying "officials seem to think the UK will be able to negotiate away the potential bureaucracy the new Brexit deal imposes on goods moving between NI and rest of UK."
- Author **Edwin Hayward** tweeted that the WA Impact Assessment contains no mention of the £7.5bn per year in red tape HMRC expects Brexit to cost business once we have left the Customs Union and Single Market (this figure is mentioned in HMRC's IA for the movement of goods if the UK leaves without a deal).
- **Treasury Committee** tweeted a clip from the TSC session yesterday in which Jim Harra is asked whether HMRC has calculated the cost of the Brexit deal on business and he responds that HMRC is not sitting on any such Impact Assessment. The TSC followed this tweet with a tweet quoting Interim Chair Catherine McKinnell's response, stating it is astonishing HMRC has not analysed the impact of the WA.

Front Pages

Financial Times – Johnson wins landmark Brexit vote but is thwarted on deadline

Daily Telegraph – 'Brexit is in purgatory'

The Times – Doctors hail first drug to 'slow down' Alzheimer's

The Guardian – Parliament puts brakes on Johnson's race for Brexit

Daily Mail – Trust this lot to turn triumph into disaster!

The Sun – Yeah but no... Bojo win then timetable wrecked

Daily Mirror – PM's Brexit horror

Daily Express – Historic deal... but MPs spoil it with yet more dithering

Daily Star – I kidnapped Stiff Richard

The I – Johnson's Halloween Brexit in tatters

40(2) 40(2) 40(2) | HMRC Communications | HM Revenue & Customs | 2C/9 | 100 Parliament St | London | SW1A 2BQ | Tel: 40(2) | Mob: 40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 20 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 23 October 2019 17:22
To: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Subject: Overnight Note: Wednesday 23 October [OFFICIAL-SENSITIVE]



HM Revenue
& Customs

Overnight Note: Wednesday 23 October 2019

Duty Press Officer: 40(2) 40(2) 40(2)
Senior Press Officer: 40(2) 40(2) 40(2)

Ongoing stories

1. *Status of HMRC investigations into loan charge suicides*
2. *Self Assessment press release*
3. *Estate Agents: Anti-money laundering regulation*
4. 44(1)(a)

1. Status of HMRC investigations into loan charge suicides

Status	Media	Risk
Ongoing	44(1)(a)	Medium

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“We know that facing a large tax bill can be stressful, and our teams will make sure that anyone who needs extra help receives support. The Government and HMRC have recognised the need to support those affected and put extra resource in place, including a disguised remuneration helpline so people affected can discuss their affairs with our specialist team, who can also offer additional support and signpost to organisations including Samaritans and Mind.”

Background

- Suicide is a complex issue and there is rarely a single cause. It is important to emphasise that it will be for a coroner to determine any cause of death, not HMRC. The department will, of course, co-operate fully with any inquest.
- We have also provided limited answers to questions on the first and fourth referrals made by HMRC to the IOPC.

Lead contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
 40(2) 40(2) (FIS IG) - 40(2) / 40(2)
 Mary Aiston (Director, CA) - 40(2) / 40(2)
 40(2) 40(2) (CA) - 40(2)

2. Self Assessment press release

Status	Media	Risk
Current	Various outlets	Low

Issue

Press Office has issued a press release reminding people there are 100 days to go until the Self Assessment deadline and urging customers to get their returns done early and avoid a last minute rush. The release has been sold in to various print and online outlets, as well as broadcasters. It is available to [view online](#).

Lead Contact

40(2) 40(2) (PO) - 40(2)

3. Estate Agents: Anti-money laundering regulation

Status	Media	Risk
Ongoing	44(1)(a)	Low

Issue

44(1)(a)

Response

An HMRC spokesperson said:

“We are committed to helping estate agents protect themselves from criminals who would use their services to launder their dirty cash. The majority of agents do abide by the money laundering regulations, but there is a minority who continue to flaunt their legal responsibilities. They should be under no illusion that we will take action as clearly shown by our intensive crackdown against money laundering in the sector earlier this year.”

Background:

- The 2017 National Risk Assessment (which sets out how criminals try to move illicit funds through the UK and the risks this poses for businesses) found the money laundering risk to be high for the legal sector, and medium in relation to the abuse of property. The Government strengthened the Money Laundering Regulations in June 2017, bringing UK legislation in line with the latest international and EU standards. This includes requiring estate agents to carry out due diligence on both buyers and sellers of property.
- HMRC does not routinely publish a breakdown of interventions by sector. Based on its intelligence, HMRC deploys its compliance resources on a risk-based approach, so revealing intervention information would potentially provide insight to criminals, wishing to use registered businesses in the laundering of money/financing of terrorism.
- HMRC is highly effective at supervising registered businesses and has completed more than 4,800 interventions on supervised businesses in the last three years alone.
- We've been tougher on those that break the rules, significantly increasing our average penalty to £9,000 in 2018-19, from £3,500 in 2017-18, issuing some of the largest single penalties on record. By publishing penalties on gov.uk, as part of our obligations under the MLRs, we hope that this will provide a strong deterrent effect to those who don't take their responsibilities seriously. In 2018-19, we issued 131 penalties, worth over £1.2m, for regulatory breaches.
- In 2018-19, we secured 32 convictions for money laundering offences, and recovered more than £192 million using our unique blend of civil and criminal proceeds of crime powers.
- Here is our news release on our crackdown against money laundering in the sector earlier this year: <http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/estate-agents-targeted-in-money-laundering-crackdown-2842966>

Further information:

We are working closely alongside law enforcement agencies and other supervisors to tackle non-compliance. As the supervisor of Estate Agency Businesses, HMRC works with the sector to help them understand risks and take the necessary action. As part of HMRC's 'promote, prevent, respond' strategy we:

- Have created an e-learning product for Estate Agency Businesses this year
- Have a library of webinars for Estate Agency Businesses, Accountancy Service Providers, Trust or Company Service Providers and Money Service Businesses to reach both registered and unregistered customers
- Have produced a YouTube clip aimed at helping unregistered businesses decide if they need to register for anti-money laundering supervision
- Use an outbound email service called Govdelivery to inform businesses of topical issues and raise awareness

Lead contacts

40(2) 40(2) (PO) - 40(2) / 40(2)
 40(2) 40(2) (FIS Comms) - 40(2)
 40(2) 40(2) (FIS) - 40(2) / 40(2)
 40(2) 40(2) (FIS) - 40(2) / 40(2)

4. 44(1)(a)

Status	Media	Risk
Current	44(1)(a)	Low

Issue

44(1)(a)

Response

Richard Wilkinson, Assistant Director, Fraud Investigation Service, HMRC, said:

44(1)(a)

“Those who avoid paying their taxes steal money needed to fund vital public services and create an uneven playing field for honest competitors. I urge anyone with information on tax fraud to contact our Hotline on 0800 788 887 and report it.”

Lead Contacts

40(2) 40(2) (PO) – 40(2) / 40(2)
40(2) 40(2) (PO) – 40(2) / 40(2)

Tomorrow’s HMRC business

Sarah Green (Local Radio Broadcaster) to deliver a broadcast for a community radio station (Black Diamond FM – Scotland)

Further Contacts

HMRC

Out of Hours: 36(2)(c)
Internet Out of Hours: 36(2)(c) (or 36(2)(c) if no response within 30 minutes to message)
Cyber Security & Information Risks: 36(2)(c)

HMT

Duty Press Officer: 40(2) 40(2) – 40(2)
Out of Hours: 36(2)(c)

No.10

Out of Hours: 36(2)(c)

40(2) 40(2) | 40(2) | Press Office | HMRC Communications |
Room 2C/10, 100 Parliament Street, London, SW1A 2BQ

EMAIL 21 – NO ATTACHMENTS

From: [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>
Sent: 28 October 2019 16:20
To: [REDACTED] [REDACTED] (HMRC Comms Press Office) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [REDACTED] [REDACTED] (CCG) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms CCG Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Campaigns) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD Individuals Policy, Income Tax) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD Individuals Policy, Income Tax) <[REDACTED] [REDACTED]@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Strategic Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms External Affairs) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms External Affairs) <[REDACTED] [REDACTED]@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms CCG Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (Counter-Avoidance) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (CS&TD) <[REDACTED] [REDACTED]@hmrc.gov.uk>; [REDACTED] [REDACTED] (HMRC Comms Strategic Communications) <[REDACTED] [REDACTED]@hmrc.gov.uk>

Subject: Loan Charge Weekly Update: 28.10.19

Good Afternoon Colleagues,

Last week there were 205 **mentions** on the loan charge from 69 **authors**. This is a 15% **increase** in **mentions** and a 33% **increase** in **authors** compared to the previous week.

The top tweeter (protester) last week posted **173 messages** – 0 of these were retweeted or commented on.

Activity last week included:

21.10.19 [Yorkshire Piece](#) pushed coverage of a piece covering the development of the loan charge 'Treasury's role in development of loan charge is "relevant subject" for Parliamentary scrutiny, says MP'.

21.10.19 **Contractor** published an article criticising the loan charge as retrospective and aggressive 'Lives depend on revoking the Loan Charge "scandal" '.

22.10.19 Item: ^{44(1)(a)} [REDACTED]

Response: Press Office made clear that when promoters were discussed, particularly in regard to the 100 investigations, it was meant in a broader sense that covers Promoters and Enablers

23.10.19 Item: **Status of HMRC investigations into loan charge suicides.** ^{44(1)(a)} [REDACTED] asked for updates on the investigations into the loan charge suicides which HMRC reported to the IOPC. Her questions related to the first and fourth referrals made, and we have clarified details where necessary about the status of the investigations, how they are being conducted and when the referrals were made.

Response: An HMRC spokesperson said: "We know that facing a large tax bill can be stressful, and our teams will make sure that anyone who needs extra help receives support. The Government and HMRC have recognised the need to support those affected and put extra resource in place, including a disguised remuneration helpline so people affected can discuss their affairs with our specialist team, who can also offer additional support and signpost to organisations including Samaritans and Mind."

23.10.19 **Buzzfeed** report on suicides cases that HMRC has referred to the IOPC 'Nine People Have Killed Themselves In The Past Year After Contact With The Taxman, Officials Say' BuzzFeed reports on news from the Treasury Select Committee session attended by Jim Harra, Penny Ciniewicz and Ruth Stanier yesterday that nine people who have been in contact with HMRC about tax issues have killed themselves in the past year and another has attempted suicide. CCG Director General Penny Ciniewicz said four of these suicides were linked to the loan charge, which have all been referred to the Independent Office for Police Conduct. Chief Executive Jim Harra said that in two of those cases, the IOPC decided no further action was required and in two of them they have asked us to carry out further work internally to make sure we did everything correctly. The piece also quotes Jim Harra stating that frontline workers are trained to spot signs of distress from customers and that there was a network of support specialists to offer extra help to frontline staff. The piece mentions helpfully that customers facing the loan charge can agree a repayment plan that worked for them with "no maximum length". Our line is carried: "Our message to anyone concerned about a tax bill is to please come and talk to us."

24.10.19 **Yorkshire Post** has published more coverage of the loan charge "A daughter's plea to put an end to the loan charge pain". The YP features an interview with a woman whose father took his own life due to, she claims, facing a loan charge liability. This case study is known to press office as it was used on the Today programme earlier in the summer. ^{44(1)(a)} [REDACTED]

23.10.19 **The Daily Telegraph** also claim that the appointment of Conservative MP Mel Stride to the position of Chair of the Treasury Committee is a conflict of interest. 'MPs fear new Westminster watchdog chief Mel Stride will 'mark his own homework'

24.10.19 **Buzzfeed** claim that the appointment of Conservative MP Mel Stride to the position of Chair of the Treasury Committee is a conflict of interest. 'The Former Minister Who Pushed Through The Loan Charge Is Now In Charge Of Scrutinising It'.

28.10.19 **Buzzfeed** have published a piece that purports to list individuals who have been blocked by the Twitter account of Mel Stride 'This Senior MP Has Been Blocking People On Twitter Who Mention The Loan Charge'

EDM Signatories

There have been no new additions to the EDM.

Parly Digest

29 October 2019.

MP drop in

30 October 2019.

Social Media

The week of the 21 October saw more MP's take to social media to publish concerns over the loan charge.

- **Carolyn Harris MP** (18.1k+ followers) remarks "I've joined over 170 cross-party MPs in calling for an immediate suspension to the #LoanCharge and associated #APNs", and [links](#) to 'Urgent Open Letter to The Chancellor of the Exchequer calling for an immediate suspension of the Loan Charge and associated HMRC activity'.
- **Wes Streeting MP** (55k+ followers, 140+ retweets, 234+ likes) remarks "Congratulations to Mel Stride. I look forward to working with him as a member of the Committee, but we will have to take appropriate steps to ensure that there is no conflict of interest when he comes to scrutinising decisions he was party to at HMT, particularly the #LoanCharge", in relation to **Treasury Committee's** announcement "The Speaker has just announced in @HouseofCommons that @MelJStride is the new Chair of the Treasury Committee."
- **Stephen Lloyd MP** (7k+ followers, 63+ retweets, 106+ likes) posts "Got a letter back from Treasury Minister re my original correspondence raising concerns over independence of Chair of Loan Charge Review, Sir Amyas Morse. Pretty much ignores my key questions which is wearying", and links to the original [letter](#).
- **Ross Thomson MP** (5k+ Facebook followers, 26+ reactions, 4+ shares) shares a video with 747+ views, adding "During today's Queen's Speech debate on the economy in the House of Commons I called on the Government to take urgent action to #STOPtheLoanCharge".

A sample of recent tweets loan charge tweets are below:

Loan Charge 2019

Buzzfeed and the Yorkshire Post have tweeted to promote the BuzzFeed article around purported Twitter blocking.

Buzzfeed have re-promoted their article on the appointment of a new Chair of the Treasury Committee as a conflict of interest

- Broadcaster **Richard Coles** (203k+ followers) tweets "I think HMRC and the Treasury should urgently look at the effects this legislation and its implementation is having on people who do not deserve to have their lives ruined #LoanChargeScandal." (7+ likes)
- Sharing survey, **Loan Charge APPG** (2.9k+ followers) advises "If you are or were facing the #LoanCharge please fill in our survey to get an updated position of the current situation. It needs to be done by 11pm on Monday, 28/10. Please share widely & RT @LCAG_2019 #LoanChargeScandal. The survey is online here." (77+ retweets, 86+ likes)
- Sharing screenshot of letter, **Loan Charge Impact** (603+ followers) tweets "Armed forces worker: 'I phoned HMRC's Tax avoidance tel. no...explained my story & the scheme I was being forced to join...HMRC could not advise me, they did not tell me to stay away from such schemes nor give me any other advice.'" APPG report

40(2) 40(2) 40(2) | CCG | HMRC Communications | Barkley House|
Castle Meadow Road | Nottingham | NG2 1AB | 40(2) 40(2)

EMAIL 22 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>

Sent: 08 November 2019 08:00

Subject: HMRC Morning Briefing Note: Friday 8 November 2019



**HM Revenue
& Customs**

Morning Briefing Note: Friday 8 November 2019

Today's HMRC business

Continuing advice being shared around purdah

Press Office will continue to monitor the media for relevant breaking stories

Today's Coverage

Broadcast

Two HMRC-related stories are covered on The Today Programme this morning. The first features a warning from The Pensions Regulator (TPR) on the risks of losing substantial sums of money to pension scams. The warning says that those educated to degree level are at greater risk and victims have lost £82,000 on average. A spokesperson for TPR says there may be a call out of the blue or it could be text or an email. They add that scammers use professional looking websites try to get people to part with their money, once it's gone it's very difficult to get it back. HMRC's involvement in deterring pension liberation is not mentioned.

The second story discusses Labour's plans for a change in the way women are treated at work. Shami Chakrabarti says has equal pay laws have not worked because of enforcement. She says it's difficult for women, particularly in lower paid, lower skilled work, to report problems themselves. She argues the state should help and not leave it to individuals. Under Labour's plans a new workers' protection agency would work with HMRC to take enforcement action directly against employers who refuse to follow the law on equal pay.

Eamonn Holmes' TalkRadio show covered the Loan Charge yesterday. Former MP Greg Mulholland spoke to the host and agreed that Sajid Javid saying the Conservatives are the party of aspiration is "hollow". He states there are seven suicides relating to the policy and references "extensions to the IR35 legislation". Mr Mullholland also claims HMRC is "completely out of control", while Eamonn Holmes states the Government is broke and will try anything to steal money from people. 44(1)(a)

y. A video of the discussion was put on Twitter (see below).

Hospitals told to pay salary top-ups in pension tax crisis, The Financial Times p3

Multiple papers report on the NHS regulator stating it expects hospitals in England to urgently offer senior doctors salary top-ups in an attempt to prevent pension issues exacerbating treatment delays over the winter. NHS Improvement has written to hospital chiefs urging them to make “immediate” use of new guidance that allows, in lieu of employer pension contributions, cash payments to doctors who have quit the staff retirement scheme over concerns about pension taxation. This comes after an FOI request by a doctors’ union showed the majority of hospitals were not offering the cash-in-lieu payment option first outlined by the government in September as a means to ease the problems caused to senior medical staff by the annual and lifetime allowances.

Also reported in: The Daily Telegraph p8, The Times p2 and 4

Copycats crowd fashionable sectors, The Financial Times (The UKs Entrepreneurs) p2

A section in the FT on entrepreneurs states that start-up booms tend to focus on fashionable sectors. It refers to HMRC statistics on gin distilleries, noting that five years ago the UK had 128 distilleries and at the end of 2018 that figure had risen to 361. Most of the increase was accounted for by gin. The article also references a company that deals with the payment of workers in the construction industry scheme (CIS). The company uses a “bespoke contract agreed with HMRC and effectively employs the workers, dealing with tax arrangements”. It classifies its workers as self-employed and the article states copycat companies try to copy the firm’s contracts without their expertise.

After 135 years, game’s up for family-owned sports store, The Daily Telegraph p11

The Telegraph reports that Knowles Sports, which has been run by the same family for 135 years, is closing due to pressure from online retailers such as Amazon. The owner said online retailers who do not pay business rates on properties should be taxed more to level the playing field for competitors on the high street.

High street counts cost of the election as sales take dive, The Independent p47

The Independent reports that high street sales collapsed in October ahead of a potentially damaging December election. One of the reasons for the issues of retailers in the article was given as their “pleas for business rates reform” being ignored.

Also reported in: The Daily Mail p16

Wider news

- Sainsbury’s chief executive has said the retailer is bracing for a post-Christmas sales slump if Brexit is not resolved.
- Several papers to report on comments made by ex-Labour MPs Ian Austin and John Woodcock on Thursday urging voters not to vote for Labour but to back Boris Johnson. The Mail calls it a “calamitous day” for Labour, calling the intervention from the two MPs “extraordinary”.
- The Guardian focuses on the election campaign announcements from the Conservatives and Labour, who have both pledged to spend billions if they get elected. The paper calls it a “public-spending bidding war”. Such borrowing would return public investment to levels last seen in the 1970s, the paper adds. The examines spending promises, but focuses on Labour’s proposals to spend an extra £55 billion a year. The director of the Institute for Fiscal Studies has written an article for the paper, saying “there is next to no chance that investment spending could sensibly be increased” by that amount within a year or two.
- The Financial Times’ reporting on the spending pledges of both parties notes that Sajid Javid has successfully argued that tax cuts should be limited due to the spending plans of the Conservatives.
- More than 115 flood warnings have been issued in northern England. A major incident has been declared in Sheffield and Rotherham Council has told people to stay at home.

Social media

- There has been **continued pickup** of former HMRC permanent secretary Sir Edward Troup's comments on **abolishing entrepreneurs tax relief**.
- **A video of Eamonn Holmes criticising the Loan Charge** and HMRC with former MP Greg Mulholland received some engagement from the usual Loan Charge campaigners.
- Boris Johnson compared **Brexit to a microwave ready meal**, Twitter reacted accordingly.
- Multiple news sites have picked up on the downgrade of the **UK's economic growth forecasts**.

Front Pages

FT – Merkel locks horns with Macron after he attacks 'brain dead' Nato

Telegraph – Vote Conservative, say Corbyn rebels

Times – Corbyn bid to launch 1970s style cash spree

Guardian – Labour and Tories launch bidding war on spending

Mail – The Labour veterans who plead: Vote Tory

Sun – Cop on Prem ace murder charge

Mirror – Shameful

Express – Vote Boris!

Star – Booby Bling Terror

40(2) 40(2) 40(2) | HMRC Communications | Room 2C/09, 100 Parliament Street,
London, SW1A 2BQ | Tel: 03000 585 024 or 40(2)

Follow HMRC on Twitter @HMRCpressoffice

EMAIL 23 – NO ATTACHMENTS

From: [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>
Sent: 11 November 2019 16:01
To: [redacted] [redacted] (HMRC Comms Press Office) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; [redacted] [redacted] (CCG) <[redacted] [redacted] hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Campaigns) <[redacted] [redacted] hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; [redacted] [redacted] (CS&TD Individuals Policy, Income Tax) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (CS&TD Individuals Policy, Income Tax) <[redacted] [redacted] hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted] hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms CCG Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (Counter-Avoidance) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (CS&TD) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms Strategic Communications) <[redacted] [redacted] hmrc.gov.uk>; [redacted] [redacted] (HMRC Comms External Affairs) <[redacted] [redacted] hmrc.gov.uk>
Subject: Loan Charge Weekly Update: 11.11.19

Good Afternoon Colleagues,

Last week there were 204 **mentions** on the loan charge from 94 **authors**. This is a **12% increase** in **mentions** and a **7% increase** in **authors** compared to the previous week.

The top tweeter (protester) last week posted 88 **messages** – none of these were retweeted or commented on.

Activity last week included:

05.11.19 The Telegraph. “Thousands in limbo as loan charge report delayed until 2020”. There were a couple of expected stories about the loan charge which had its publication delayed until after the election.

05.11.19. Item: Latest loan charge APPG survey on impact on taxpayers. Issue: The loan charge APPG published its latest survey on the impacts of the loan charge on taxpayers who used disguised

remuneration avoidance schemes. They have received more than 2,000 responses to their call for evidence. There are a range of accusations and assertions made, including late/no correspondence on settlements, people being forced to sell homes, welfare concerns, and retrospection and fairness.

Response: We have responded by directly confronting the claims made on record and in background. (*More details in full overnight note 05.11.19*)

06.11.19 [Financial Times](#). “**Delay to loan charge review sparks anger from MPs**”. An expected stories about the loan charge which had its publication delayed until after the election.

06.11.19 [Daily Telegraph](#). [Business](#), Page 8. “**Thousands in limbo as loan charge report delayed until 2020**”. An expected stories about the loan charge which had its publication delayed until after the election. Jesse Norman, financial secretary to the Treasury, wrote to Sir Amyas (who is conducting the review) saying it would be “more appropriate” for him to submit his findings when the new government is formed after the election on December 12. There was a concern that, under purdah guidelines, government would be unable to respond to the report after it was due to be published in mid-November. In a letter to the Chancellor, and Sir Amyas, the Loan Charge APPG wrote of the decision: “It is deeply worrying, considering the mental state that many thousands of people are in and with the impact on their families, that we now have a wholly unreasonable situation where people now cannot know whether or not they will face life-changing bills in January.”

06.11.19 [FT Adviser](#). “**HMRC accused of 'wreaking havoc' on taxpayer**”. Coverage of the loan charge APPG published its latest survey on the impacts of the loan charge on taxpayers who used disguised remuneration avoidance schemes. The survey is based on 2086 individual responses.

06.11.19. [Yorkshire Post](#). “**Nearly 40 per cent of people facing the loan charge have 'seriously considered suicide', says Parliamentary group**”. Coverage of the loan charge APPG published its latest survey on the impacts of the loan charge on taxpayers who used disguised remuneration avoidance schemes. The survey is based on 2086 individual responses.

07.11.19. [Yorkshire Post](#). Printed, [Business](#) section. “**Why we need a speedy and just conclusion to review**”. The paper publishes coverage of the APPG's latest survey's findings and the announcement that the review will not report back to the Treasury in mid-November as originally planned due to the election. Mr Wright argues that ‘a speedy – and just – conclusion to the loan charge review is in everyone's interests’. Despite the best efforts of press office, we have been unable to get the journalist to not use some of the most alarming and concerning claims made in the APPG's survey, particularly those around miscarriages due to stress, and he does not appear to have use the lines sent to him.

08.11.19. [Eamonn Holmes' TalkRadio show](#). Former MP Greg Mulholland spoke to the host and agreed that Sajid Javid saying the Conservatives are the party of aspiration is “hollow”. He states there are seven suicides relating to the policy and references “extensions to the IR35 legislation”. Mr Mullholland also claims HMRC is “completely out of control”, while Eamonn Holmes states the Government is broke and will try anything to steal money from people. Press Office was contacted by the programme to ask about a delay to the Loan Charge review, and referred the reporter to HMT, but was not made aware of the wider claims the programme would make. Press Office will pick this up with the radio station 08.11.19.

EDM Signatories

There have been no new additions to the original or new EDM.

Parly Digest

Next edition TBC.

MP drop in

Next date TBC.

Social Media

The week of the 4th November saw one MP's post concerns over the loan charge.

- **Tom Pursglove MP** (11.9k+ followers) tweets "I have been very active on the Loan Charge issue, having actively supported the effort to push for the review, which is now taking place." (13+ retweets, 31+ likes)

A sample of recent tweets loan charge tweets are below:

Loan Charge 2019. 11.11.19.

- On both **Twitter** (39.5k+ followers, 351+ retweets, 564+ likes) and **Facebook** (6k+ followers, 91+ reactions, 8+ shares), Ed Davey MP identically tweets/posts "Good meeting with constituents hit by unfair #LoanCharge. They inspired me originally to set up the Loan Charge APPG. They explained how Conservatives are at it again with new IR35 rules. Why are Tories hitting flexible working & self-employed contractors?"
- Citing from screenshot of letter, **Loan Charge Impact** (628+ followers) tweets ""see wife crying sometimes...feel utterly horrible. What can I say? "Im sorry, we'll never be able to have children as won't be able to earn money in my line of work...when am bankrupted"... HMRC...crushed our life & hope for future" APPG report AppC SC128." (87+ retweets, 94+ likes)
- **Consumer** (219+ followers) writes "Persecuted by HMRC over the Loan Charge as HMrC have too many cases to litigate. My right to access the justice system removed as there are too many defendants. This in itself tells you all you need to know about HMRC inaction over last 20 years. HMRC are the real villains here." (36+ retweets, 49+ likes)

40(2) 40(2) 40(2) | CCG | HMRC Communications | Barkley House|
Castle Meadow Road | Nottingham | NG2 1AB | 40(2)

EMAIL 24 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>
Sent: 18 November 2019 16:15
To: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; 40(2) 40(2) (CCG) <40(2) 40(2)@hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Campaigns) <40(2) 40(2)@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; 40(2) 40(2) (CS&TD Individuals Policy, Income Tax) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (CS&TD Individuals Policy, Income Tax) <40(2) 40(2)@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Strategic Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (CS&TD) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Strategic Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2)@hmrc.gov.uk

Subject: Loan Charge Weekly Update: 18.11.19

Good Afternoon Colleagues,

Last week there were 240 mentions on the loan charge from 72 authors. This is an 18% increase in mentions and a 23% decrease in authors compared to the previous week.

The top tweeter (protester) last week posted 110 messages – none of these were retweeted or commented on.

Activity last week included:

12.11.19 Issue Raised: 44(1)(a)

15.11.19 BBC Online. “**Could Rangers have survived the tax torpedo?**” A balanced piece on BBC Scotland’s business/economy editor, giving the background to the case. He then links the disguised remuneration in this case to the Loan Charge Action Group and the now-delayed report on the loan charge from Sir Amyas Morse.

15.11.19 Issue: HMRC pay – Jim Harra blog. The FT picked up on a tweet this evening containing an internal blog by Jim Harra from September and attached staff comments about low pay and staff using foodbanks. ^{44(1)(a)} [REDACTED]. The FT story was published **online** (paywall) on 15.11.19 and reflects our response.

Response: ^{44(1)(a)} [REDACTED]

15.11.19 Computer Weekly. “**Loan charge under review: The 20-year retroactive tax policy pushing IT contractors to the brink.**” Piece by Computer Weekly criticising the loan charge.

EDM Signatories

There have been no new additions to the original or new EDM.

Parly Digest

Next edition TBC.

MP drop in

Next date TBC.

Social Media

The week of the 11th November saw targeting of HMRC staff on social media. Much of the agitation from the Loan Charge crowd **focused on a leaked intranet article from Jim Harra**, which had comments from some staff saying they faced hardship due to low pay.

The targeting of staff has been reported through the agreed channels.

- The week of the 11th November saw further MPs posting comments on the loan charge:
 - On both **Twitter** (39.5k+ followers, 351+ retweets, 564+ likes) and **Facebook** (6k+ followers, 91+ reactions, 8+ shares), Ed Davey MP identically tweets/posts "Good meeting with constituents hit by unfair #LoanCharge. They inspired me originally to set up the Loan Charge APPG. They explained how Conservatives are at it again with new IR35 rules. Why are Tories hitting flexible working & self-employed contractors?"
 - Liberal Democrats candidate, **Chris Bowers** (4.7k+ followers, 83+ retweets, 99+ likes) points to **Wealden Liberal Democrats'** update 'Lib Dem PPC Chris Bowers speaks out on the Loan Charge'.

- Labour candidate, **Ruth Cadbury** (19.4k+ followers, 65+ retweets, 95+ likes) posts "Freelancers who set up some kinds of pay arrangements in good faith and on good advice are now caught by the punitive and retrospective Loan Charge. I commit to continuing to sort this mess if I am re-elected @LCAG_2019".
- Conservative candidate, **James Gray** (16.6k+ followers, 57+ retweets, 110+ likes) posts "I will sign up to this commitment to #STOPtheLoanCharge".
- Conservative PPC for Wimbledon **Stephen Hammond** (18.2k+ followers) responds "Very happy to support this #STOPtheLoanCharge." (11+ retweets, 21+ likes)
- LibDems Parliamentary Candidate for #LeedsNorthWest, **Kamran Hussain** (1.5k+ followers) tweets "As @LibDems candidate for Leeds North West, I am committed to #STOPtheLoanCharge and #SaveLives." (23+ retweets, 45+ likes)

A sample of recent tweets loan charge tweets are below:

Loan Charge 2019

- **Computer Weekly** (49.8k+ followers) reports "Loan charge under review: thousands of IT #contractors are at risk of financial ruin as #HMRC pursues them for tax it claims they owe on work they did up to two decades ago and were reimbursed via loan remuneration schemes. Computer Weekly investigates:" (107+ retweets, 130+ likes), promoting its related **article** 'Loan charge under review: The 20-year retroactive tax policy pushing IT contractors to the brink.'
- **Consumer** (140+ followers) tweets "@S_Hammond on behalf of the people & their families in Wimbledon + all those across UK whose lives are being torn apart by #LoanChargeScandal. Pls help #STOPtheLoanCharge, raise awareness & back #GE2019 @LCAG_2019 #CandidateCommitment. A simple confirmation tweet is all we need." (12+ retweets, 14+ likes)
- Reacting to Jesse Norman tweet, campaigner and singer, **Greg Mulholland** (19.5k+ followers) writes "Nice sounding twaddle from pseudo-intellectual @Jesse_Norman. Jesse, when are you going to apologise to the seven families who've lost loved ones to suicide facing your Government's #LoanCharge? Or will you carry on the propaganda to mislead & brush it under the carpet? #Hereford." (80+ retweets, 114+ likes)

40(2) 40(2) | 40(2) | CCG | HMRC Communications | Barkley House|
Castle Meadow Road | Nottingham | NG2 1AB | 40(2)

EMAIL 25 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 22 November 2019 07:52
Subject: Morning Briefing Note: Friday 22 November 2019 [OFFICIAL-SENSITIVE]



**HM Revenue
& Customs**

Morning Briefing Note: Friday 22 November 2019

Today's activity

Continuing advice being shared around purdah

Press Office will continue to monitor the media for relevant breaking stories

Today's Coverage

Broadcast:

This morning's BBC News has been focusing on all parties manifestos. It interviewed Rishi Sunak, Chief Secretary to the Treasury, questioning him on the Conservatives plans to change stamp duty – they are planning a 3% surcharge on stamp duty for those buying property from overseas. They also interviewed John McDonnell, Shadow Chancellor, to question him on Labour's plans to increase taxes.

Property Sale Hike, The Sun

According to HMRC figures, some 103,680 residential properties changed hands during October – that is up around 12.6 per cent month-on-month. The Sun reports that is the largest number of such transactions since 2015 and that the figure is up more than four per cent year on year,

Ready! Steady! Buy-to-let, The Times [Bricks and Mortar]

The Times reports on the same data linking it Zac Goldsmith's seat in Richmond Park which has the most buy-to-let landlords of any constituency in the UK; more than 11,000 residents declared buy-to-let income in 2017-18.

Taxes must not be something only other people pay, FT

The FT writes that "the requirement to raise tax rates should be obvious to all in the UK". Chris Giles' piece welcomes that all three main political parties have accepted this, however he states that the public are being told that while more tax is needed, "someone else will pay."

£94m lost after car tax disc ditched, Daily Mail

The Mail writes that £94m has been lost in tax after car tax discs were ditched and that illegal vehicle numbers have trebled. According to DfT data, around 1.6 per cent of vehicles on Britain's roads are currently evading Vehicle Excise Duty (VAD). Apparently, this represents an estimated 634,000 vehicles – almost treble the number in 2013/14 – and equates to a loss of around £94million in unpaid tax bills. **This was also reported in:** The Times - Scrapping road tax disc triples evasion, Daily Mirror - 634k motors are not taxed and the Metro - Free-roaming drivers failing to tax vehicles

Cig gang in a spin, The Sun

A small nib in the The Sun on the news that Customs officers uncovered 2.6 million illegal cigarettes had been smuggled into the UK in hollow washing machines in June, finding 46 dummy washing machines, 2.6 million Minsk cigarettes and 8,460 of the Pect brand — both which are illegal in the UK.

Jungle bills all the way, Daily Star

The Star writes that several of this year's celebrities appearing in I'm A Celebrity, Get Me Out Of Here could be taking part due to all owing money to HMRC. Former footballer Ian Wright, who is being paid £400,000 from ITV for his appearance, has also spoken about how he is "at the mercy" of HMRC over a £2million tax bill. Cliff Parisi said earlier this week that he signed up to keep the taxman at bay. And rugby ace James Haskell's gym firm's latest accounts shows it owes more than £400,000. This was also reported in a few other papers.

Wider news:

The Guardian leads with Labour's manifesto launch, which it claims was an "upbeat" affair. But the paper says some analysts warn tax hikes "would be likely to have knock-on effects lower down the income scale", while a think-tank director says the UK would have a "bigger state than Germany". The Daily Mail brands the plans a "tax robbery". It says Labour leader Jeremy Corbyn's "Marxist" manifesto "declares war on marriage, inheritance and business" and would result in a "crippling cost" for families. Experts warn tax rises would not be enough to fund the plans, it reports.

In a similar vein, the Daily Express tells readers that Labour's plans amount to a "crippling tax raid on households". It is one of several papers to include a warning from the Institute for Fiscal studies that the plan to pay for spending by raising taxes for the well-off is "simply not credible".

Mirror readers are told the Labour Party is "on your side". The paper says the proposals will "rebuild a country ravaged by nine years of crippling Tory austerity". The Times reports that spending as a proportion of the economy would rise to 45.1% by 2024 - a level "briefly topped" during the post-war recessions. "Mr Corbyn's plan by contrast is to increase the size of the state as a deliberate and sustained policy," it says.

Social media:

- Loan Charge: Lib Dem's manifesto will supposedly 'save lives' as will prevent more loan charge suicides. A few more candidates have signed the 'Candidate Commitment' pledge to suspend Loan Charge and investigate HMRC.
- We saw good engagement from our self-assessment scams tweet, receiving circa 40+ retweets.

Today's front pages:

FT - Corbyn's tax and spend manifesto stirs spectre of 1970s for business

Telegraph - UK starts bringing back Isil children

Times - Corbyn hails £83bn dream spending plan

Guardian - Corbyn unveils Labour's most radical manifesto for decades

Independent - Babies' lives 'put at risk' by focus on natural births

Mail - Outcast

Sun - The grin reaper

Mirror - On your side

The Scotsman - Salmond: The charges

Express - £80bn raid on your wallets

40(2) 40(2) 40(2) | Business Tax | HMRC Communications
HM Revenue and Customs | Room 2C/09, 100 Parliament Street, London, SW1A 2BQ
Tel: 40(2)

Follow HMRC on Twitter @HMRCpressoffice

EMAIL 26 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 12 December 2019 07:49
Subject: Morning Briefing Note: Thursday 12 December 2019 [OFFICIAL-SENSITIVE]



**HM Revenue
& Customs**

Morning Briefing Note: Thursday 12 December 2019

Today's HMRC business

General Election 2019

Today's Coverage

League clubs avoid closure – Daily Telegraph, page 6

Birmingham City and Oldham Athletic have had their winding-up orders dismissed. Tax officials had made applications to close the Football League clubs but a judge dismissed both applications after a barrister representing HMRC said money had been paid. Details of the amounts the clubs owed did not emerge at the hearing. A number of other clubs are facing winding up petitions from tax officials, with Bury and Macclesfield's cases due to be reconsidered on 18 December. This has also been reported in lots of regional media outlets.

Also reported in:

Metro (London) [Main], page 63 – Blues and Latics given tax reprieves

The Sun [Main], Page 63 – PA judge dismissed bids

Tax office staff to strike on general election day – PA News Wire

The article reports that HMRC workers will stage a fresh strike, on the day of the General Election, in a campaign against tax office closures. Members of the Public and Commercial Services union (PCS) in Ealing, West London, will walk out for half a day from noon on Thursday. The union warned there could be strikes to coincide with self-assessment deadline day on 31 January. PCS general secretary Mark Serwotka, who will join a picket line outside the office, said: "HMRC staff at Ealing are standing up for tax workers across the country by trying to prevent the closure of their office. "The Government is already failing to collect huge amounts of tax and yet the obsession with cost cutting means more jobs and skills will be lost due to its office closure plan."

How many more lives Boris? Ask Loan Charge protestors – Yorkshire Post

Protestors called on PM Boris Johnson to stop the loan charge and save lives – when they marched on Downing Street. Protestors told the Yorkshire Post that the demonstrations not only helped to get the action group's message across but also provided the chance to meet other people who have similar problems. The article reported that the loan charge was introduced in response to the Treasury's concerns about what it described as disguised remuneration schemes which involve individuals being paid through loans, usually via an offshore trust in a low or no tax jurisdiction

which they did not have to pay. Opponents argue that the charge is retrospective and overrides taxpayer protections – claims which have been disputed by the Treasury. Before the election, the APPG said it received reports of seven suicides of people who were facing the loan charge. The article ends with a HMRC statement (which has been used several times by the same reporter) – “We know that large tax assessments can cause worry and anxiety so we have out in place dedicated resources, including specially trained HMRC officers, to support more vulnerable customers”.

Wider news

Ahead of the polling stations opening today, the election is the lead story in all the newspapers this morning, with several printing leaders on their front pages. The Telegraph splashes with "Election on knife edge as Tory lead narrows", reporting a Savanta ComRes poll that shows the Conservative lead down to 5%. The Times lead features Mr Johnson's warning that every vote for the Brexit Party will increase the likelihood of a Labour victory as an analysis of YouGov data indicates Nigel Farage's party could prevent the Conservatives taking 16 Labour seats. The Financial Times headline states "Polls cast doubt on Tory hopes of securing a decisive majority", though the paper's polltracker suggests Mr Johnson on course for the biggest Conservative majority since John Major's in 1992. The Guardian leads on Jeremy Corbyn's call on voters to deliver a "shock to the establishment" and "vote for hope". The Telegraph reports senior Brussels officials "hoping for Johnson landslide" as they believe it would enable the Prime Minister to overrule Tory Brexiteers in the negotiations for a trade deal. In their leaders, The Telegraph, Times, Mail, Express and Sun endorse the Conservatives, while The Mirror Labour.

In Europe news, The Telegraph and Times report Michel Barnier's comments in a leaked recording that Mr Johnson's timetable for talks on a trade deal is "too tight". The Telegraph expands on yesterday's story on the potential merger of DfID and the FCO, claiming the Cabinet Office has drawn up a wider Whitehall shake-up with a refinement of BEIS so it is better placed to lead the redevelopment of the North and the planned transfer of DExEU officials to the Cabinet Office or DIT following Brexit.

Social media

- We saw success when reporting abusive tweets. Twitter suspended **multiple accounts yesterday**. We continue to monitor.
- We saw numerous tweets as the Rangers case **rears its head again**.
- In more Football related we saw emerging trends on the recent announcement that Oldham athletic have had their petition **dismissed by the High Court**.

Front Pages

Financial Times - Polls cast doubt on Tory hopes of securing a decisive majority

The Daily Telegraph - Election on knife edge as Tory lead narrows

The Times - Tories face last-minute threat from Brexit Party

The Daily Mail - Your vote has never been more vital.

The Guardian - Corbyn urges voters to deliver 'shock to the establishment'.

The Sun - Save Brexit. Save Britain

Daily Mirror - For them .. vote Labour.

The Daily Express - Brexit and Britain in your hands

Daily Star – Clowning Street

40(2) 40(2) 40(2) | Press Office| HM Revenue &
Customs | 2c/10 |100 Parliament St | London | SW1A 2BQ | Tel: 40(2) | Mobile: 40(2)
40(2)

Follow HMRC Press Office on Twitter at: [@hmrcpressoffice](https://twitter.com/hmrcpressoffice)

EMAIL 27 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>
Sent: 15 December 2019 10:26
Subject: Media summary – Sunday 15 December

Morning all,

Sunday's media summary is below.

Loyalists say Tories promised no border checks in Irish Sea, The Sunday Times Northern Ireland p3

The Sunday Times Northern Ireland reports that Loyalist groups in Northern Ireland say they have been given assurances by Tory MPs that there will be no customs checks or controls on goods moving between Northern Ireland and Britain after Brexit. "Sources" say they were assured this would not happen in briefings by Tory MPs, including members of the European Research Group. Security services fear loyalists may try to organise protests in urban areas and possibly at ports, with the potential to consume police resources if they turn violent. Jamie Bryson, a prominent loyalist, says pro-Brexit MPs have told him they had identified a mechanism to revisit the Northern Ireland protocol in the withdrawal deal to cover unionist concerns about a border down the Irish Sea. "If Boris Johnson can convert his public assurances into a binding legal text, then I think things could change for the better dramatically," he said.

Michelle Mone marriage plans with Glasgow billionaire trigger outrage among tax avoidance campaigners, [The Daily Record online](#)

The Daily Record reports that loan charge campaigners are angry at "tax avoidance guru" Doug Barrowman and Baroness Michelle Mone's wedding plans. The couple have announced they are to tie the knot in a private chapel at the Palace of Westminster, before hosting a celebration in a nearby five-star hotel. The Loan Charge Action Group has branded the timing "sickening" as Mr Barrowman was a director of Aston Management Ltd, which offered loan schemes to contractors. Press office was contacted on this story by the journalist to ask for the latest on the loan charge and about suicides. Part of our quote is used: An HMRC spokesman said: "We know that facing a large tax bill can be stressful and our teams will make sure that anyone who genuinely needs extra help gets the support they need."

Nearly 500,000 chase tax refunds, The Sunday Times (Business and Money)

A small NIB in the Sunday Times reports that 460,000 people contacted HMRC to apply for for refunds of overpaid income tax last year. This data came from an FOI request by Royal London.

If the rich are getting richer, then where are they hiding it? The Observer p60

An article in The Observer discusses income inequality. It mentions inheritance tax and also refers to the Panama Papers leak when asking where the rich “hide” their money.

⁴⁰⁽²⁾ ⁴⁰⁽²⁾ ⁴⁰⁽²⁾ | [HMRC Communications](#) | Room 2C/09, 100 Parliament Street,
London, SW1A 2BQ | Tel: ⁴⁰⁽²⁾ or ⁴⁰⁽²⁾

Follow HMRC on Twitter [@HMRCpressoffice](#)

EMAIL 28 – NO ATTACHMENTS

From: 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>
Sent: 16 December 2019 17:33
To: 40(2) 40(2) (HMRC Comms Press Office) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; 40(2) 40(2) (CCG) <40(2) 40(2)@hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Hopkinson, Matthew (HMRC Comms Press Office) <matthew.hopkinson@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Campaigns) <40(2) 40(2)@hmrc.gov.uk>; Stuart-Lacey, Poli (HMRC Comms) <poli.stuart-lacey@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Holden, Jonathan (HMRC Comms) <jonathan.holden@hmrc.gov.uk>; 40(2) 40(2) (CS&TD Individuals Policy, Income Tax) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (CS&TD Individuals Policy, Income Tax) <40(2) 40(2)@hmrc.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Strategic Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (Counter-Avoidance) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (CS&TD) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms Strategic Communications) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms External Affairs) <40(2) 40(2)@hmrc.gov.uk>; 40(2) 40(2) (HMRC Comms CCG Communications) <40(2) 40(2)@hmrc.gov.uk>
Subject: Loan Charge Weekly Update: 16.12.19

Good Afternoon Colleagues,

Last week there were 184 **mentions** on the loan charge from 98 **authors**. This is a 74% **increase** in **mentions** and a 113% **increase** in **authors** compared to the previous week.

The top tweeter (protester) last week posted 325 **messages** – 12 of these were retweeted or commented on.

Activity last week included:

12.12.19. Yorkshire Post. (Printed article) “How many more lives Boris? Ask Loan Charge protestors.”

Protestors called on PM Boris Johnson to stop the loan charge and save lives – when they marched on Downing Street. Protestors told the Yorkshire Post that the demonstrations not only helped to get the action group’s message across but also provided the chance to meet other people who have

similar problems. The article reported that the loan charge was introduced in response to the Treasury's concerns about what it described as disguised remuneration schemes which involve individuals being paid through loans, usually via an offshore trust in a low or no tax jurisdiction which they did not have to pay. Opponents argue that the charge is retrospective and overrides taxpayer protections – claims which have been disputed by the Treasury. Before the election, the APPG said it received reports of seven suicides of people who were facing the loan charge. The article ends with a HMRC statement (which has been used several times by the same reporter) – “We know that large tax assessments can cause worry and anxiety so we have out in place dedicated resources, including specially trained HMRC officers, to support more vulnerable customers”.

12.12.19 Item. Critical FSB quote on loan charge. Issue: A Times journalist has received a comment from the FSB on the loan charge, which says that people are still being pursued despite the fact a review has been launched and calling for a pause. Full quote below. We have been asked if we want to respond.

“It’s not right to launch a review of the loan charge if you’re then going to harangue those affected before it’s concluded. The next government needs to pause immediately HMRC’s pursuits and wait for Sir Amyas Morse’s assessment before it considers next steps. This is retrospective taxation, pure and simple. You have charges here that date back 20 years to a point in time when the arrangements in question were perfectly legal. A lot of those affected are moderate earners who were acting on the advice of others. To add insult to injury, it’s the sole traders who were given guarantees that these loans were above board who are incurring HMRC’s wrath, not the middle men who have made good money from promoting and facilitating them.”

Response: Due to the ongoing sensitive nature of this issue, we pointed him to the [GOV.UK](https://www.gov.uk/guidance/loan-charge) guidance published when the review was announced which gives details on customer options.

14.12.19 Item. Loan charge review, suicides and tax avoidance promoters. Issue. The journalist asked a few questions about the loan charge, including its review and suicides. The journalist said his story would not focus on HMRC, but on LCAG complaining about a company which operated tax schemes he said were being targeted by HMRC.

Response: In light of this, Press Office also provided details about its work tackling tax avoidance promoters. Our response states for the first time publicly that we are aware of five cases of suicides (rather than four) by people facing the Loan Charge.

EDM Signatories

There have been no new additions to the original or new EDM.

Parly Digest

December edition will go out after General Election

MP drop in

TBC after General Election

Social Media: MP/Parliamentary Candidate SM commentary

The week of the 9 December saw more MP’s and parliamentary candidates take to social media to publish concerns over the loan charge.

- Independent Labour candidate, [Roger Godsiff](#) (12.5k+ followers, 17+ retweets, 20+ likes) posts "I have consistently supported efforts to suspend the Loan Charge & initiate a proper independent review into the legality & fairness to the Loan Charge. If I am re-elected, then I will continue to make representations to the Government & HMRC. #STOPtheLoanCharge @loanchargeAPPG".
- Labour's [Seema Malhotra](#) (23.2k+ followers) confirms "I am proud to support the Loan Charge commitment. Up to 100,000 hard working people have had their lives damaged by the failures of the Treasury and their inability to carry out a proper impact assessment. If elected I will continue to raise awareness over this important issue!" (58+ retweets, 100+ likes)

Social Media: A sample of recent tweets loan charge tweets are below:

Loan Charge 2019

- Yorkshire Post deputy business editor, [Greg Wright](#) (10.2k+ followers) writes "The #LoanChargeScandal is a complex issue which needs thought and care to report properly. But it is worth the effort because it raises fundamental questions about the relationship between taxpayers and the state. @yorkshirepost." (85+ retweets, 123+ likes)
- Referencing Loan Charge, tax barrister [Keith M Gordon](#) (3.7k+ followers) tweets "Promoters cannot bear the burden because the law does not allow it. Employers in the main cannot because HMRC are too late to assess them. Employees were not liable either, but the law was changed with retroactive effect because they were the easy target."

40(2) | 40(2) | 40(2) | CCG | HMRC Communications | Barkley House|
 Castle Meadow Road | Nottingham | NG2 1AB | 40(2)

From: [REDACTED] [REDACTED] - HMT <[REDACTED] [REDACTED]@hmtreasury.gov.uk>

To: [REDACTED] - HMT <[REDACTED]@hmtreasury.gov.uk>; [REDACTED] - HMT

40(2) [REDACTED]@hmtreasury.gov.uk>; 40(2) [REDACTED] 40(2) [REDACTED] - HMT
40(2) 40(2) [REDACTED]@hmtreasury.gov.uk>; 40(2) [REDACTED] 40(2) [REDACTED] - HMT
40(2) 40(2) [REDACTED]@hmtreasury.gov.uk>; Chancellor's Action - HMT

36(2)(c) [REDACTED]
Cc: [REDACTED] 40(2) [REDACTED] 40(2) [REDACTED] - HMT <[REDACTED]@hmtreasury.gov.uk>; [REDACTED] 40(2) [REDACTED] - HMT
<[REDACTED]@hmtreasury.gov.uk>; [REDACTED] 40(2) [REDACTED] - HMT <[REDACTED]@hmtreasury.gov.uk>;

Kantor, Suzy - HMT [REDACTED]; Russell, Beth - HMT [REDACTED]
[REDACTED]; [REDACTED] - HMT [REDACTED] @hmtreasury.gov.uk>;
[REDACTED] - HMT [REDACTED] @hmtreasury.gov.uk>; [REDACTED] - HMT
[REDACTED] @hmtreasury.gov.uk>; FST, Action - HMT (Archive Nov 2019)

36(2)(c) 40(2) 40(2) - HMT
40(2) 40(2) @hmtreasury.gov.uk>; SPADS, PS - HMT 36(2)(c) 40(2)
40(2) - HMT 40(2) 40(2) @hmtreasury.gov.uk>; 40(2) 40(2) - HMT
40(2) 40(2) @hmtreasury.gov.uk>; 40(2) 40(2) - HMT 40(2) 40(2) @hmtreasury.gov.uk>;
40(2) 40(2) - HMT 40(2) 40(2) @hmtreasury.gov.uk>; 40(2) 40(2) - HMT
40(2) 40(2) @hmtreasury.gov.uk>; 40(2) 40(2) - HMT 40(2) 40(2) @hmtreasury.gov.uk>;

Henricson-Bell, Olaf - HMT [REDACTED]; [REDACTED] - HMT
<[REDACTED]@hmtreasury.gov.uk>; [REDACTED] - HMT
<[REDACTED]@hmtreasury.gov.uk>; Harra, Jim (HMRC) <jim.harra@hmrc.gov.uk>; Stanier, Ruth (CS&TD Director General) <ruth.stanier@hmrc.gov.uk>; Ciniewicz, Penny (CCG Director General) <penny.ciniewicz@hmrc.gov.uk>; Aiston, Mary (Counter-Avoidance) <mary.aiston@hmrc.gov.uk>; Bristow, Carol (CS&TD Individuals Policy, Director) <carol.bristow@hmrc.gov.uk>; [REDACTED] (CS&TD TAD) <[REDACTED]@hmrc.gov.uk>; Whittaker, Jane (CS&TD KAI) <jane.whittaker@hmrc.gov.uk>; Gill, Marc (DM) <marc.gill@hmrc.gov.uk>; McGeehan, Jackie (CS&TD Individuals Policy, Income Tax) <jackie.mcgeehan@hmrc.gov.uk>; Jones, Nick (Counter-Avoidance) <nick.jones@hmrc.gov.uk>; [REDACTED] (CS&TD) <[REDACTED]@hmrc.gov.uk>; [REDACTED] (SOLS) <[REDACTED]@hmrc.gov.uk>; Goom, Sarah (SOLS) <sarah.goom@hmrc.gov.uk>; Evans, Alan (SOLS) <alan.evans1@hmrc.gov.uk>; Chancellor's Special Advisers and Aides [REDACTED] - HMT
<[REDACTED]@hmtreasury.gov.uk>

40(2)

Thanks,

40(2)

36(2)(b)(i)

1. [REDACTED]

36(2)(b)(i)

EMAIL 30 – NO ATTACHMENTS

From: [40(2)] [40(2)] (HMRC Comms Press Office) <[40(2)] [40(2)] hmrc.gov.uk>
Sent: 21 December 2019 11:46
To: [40(2)] [40(2)] (HMRC Comms Press Office) <[40(2)] [40(2)] hmrc.gov.uk>
Subject: Media summary - Saturday 21 December 2019

Good morning all

Treasury backs down over contentious 'loan charge' tax payments after review – FT, p1

As expected, there is a fair amount of prominent coverage today highlighting the publication of the Loan Charge Review and the Government's response. The angle media are running with is that the Treasury will refund billions of pounds to freelance workers and vastly reduce the scope of the loan charge. Many tax commentators have said this is a good move and that the changes are significant, however there is reporting suggesting many will still be 'bankrupted' with MPs still critical.

In summary of the coverage:

- In the detail, papers described how Sir Amyas Morse, former head of the National Audit Office, found during his review that the clampdown went too far by back-dating the penalties more than 20 years, causing many workers "serious distress" and financial hardship. He added that the government had failed to get the balance right between tackling avoidance and protecting the rights of taxpayers.
- Our response announced yesterday that the loan charge would now no longer apply to anyone who entered into a scheme before December 9, 2010 is well covered. The figures suggesting that 30,000 out of 50,000 of those who had faced charges and back-tax bills would be given some money back is also well covered. Likewise that 11,000 would be left with no liabilities whatsoever.
- Statements by Sir Amyas and the FST are well covered in stories following the press release by HMT yesterday.
- Sir Ed Davey, acting leader of the Liberal Democrats, and Conservative MP David Davis have suggested the new 2010 deadline is "meaningless" and said any retrospective demands for tax payments should be abolished entirely if the law was so clear from 2010.
- In The Times reporting, a senior Treasury source suggested that the heavy-handed methods deployed by HMRC, rather than the policy itself, was primarily to blame for the fiasco.
- On BBC Breakfast, ahead of a Money Box segment on the review later, Paul Lewis, suggested the changes were good for many but that campaigners were likely push for more change but unlikely to get any more from the government. Lewis (and the main presenter) insinuated multiple times that many of those impacted were nurses/social workers and not well paid. Press Office was in touch immediately afterwards to bring fact to fiction – referring to previous issue briefings – that many of those were on twice the average UK income and only 3% were in the sectors they mentioned. This has been acknowledged.

- Long-time writers about the loan charge, FT and Yorkshire Post, have said they will write more articles about the review into the New Year and many journalists are seeking the thoughts of campaigners. A BBC economic correspondent is also doing this.
- On social media, campaigners have been very active and we are monitoring for any targeted or staff harassment. Last night and this morning we've reported two accounts.

Also reported in:

The Times, p2 – HMRC to hand back billions to freelancers in tax U-turn

Daily Telegraph, p31 – Thousands win last-minute reprieve from hefty tax bills

Daily Mail, p37 – Taxman is blasted over bills that 'led to suicides'

Yorkshire Post, p25 – 'Loan Charge caused serious distress

Press Association – LOAN CHARGE REVIEW CRITICISED FOR SETTING 'MEANINGLESS' CUT-OFF DATE

Buzzfeed [\[link\]](#) – Controversial Loan Charge Policy Is Being Overhauled

[There are other article online in trade and regional media following the PA story]

Does moving near our family mean yet more stamp duty? – The Times [Money], p67

In a personal finance advice column, The Times explain the case of couple bought a small flat to live in part-time. As the flat was a second home, they paid the additional 3 per cent rate of stamp duty at the time, which gave them a tax bill of £5,000. They then decided to sell their main home, move to the flat and then buy a new home. He was told by his solicitor that he may have to pay the additional stamp duty again when he buys his new property, because it would count as a second home in the eyes of HM Revenue & Customs (HMRC) until the couple sell their flat. If they buy the house first they will have to go through the process of applying for a stamp duty refund. If they spend £440,000 on their new house, the stamp duty levy would be £25,200. The couple contacted HMRC which redirected them to the gov.uk government information website, which they found “impenetrable”, and they are allegedly concerned that we will make the process as bureaucratic as possible to prevent him from getting his hands on his money. The Times have advised how a refund can be claimed easily online.

Treasury rakes in £9m in Lifetime Isa penalties – FT, p3

Savers under the age of 40 who cashed in their Lifetime Isas early have been hit with £9m in penalty charges by the government, according to Royal London. Data obtained via Freedom of Information (FOI) request show that younger savers were stung with early withdrawal penalties of £4.3m in 2017-18 and £4.7m in the first seven months of 2018-19. Sir Steve Webb, of Royal London, has said the government should ditch the penalty charge to make the Lisa more attractive. We were not contacted for comment.

MPs back Boris Johnson's plan to leave EU on 31 January – BBC News [\[link\]](#)

Yesterday MPs backed Prime Minister Boris Johnson's plan for the UK to leave the EU on 31 January. They voted 358 to 234 - a majority of 124 - in favour of the EU (Withdrawal Agreement) Bill, which now goes on to further scrutiny in Parliament. The bill would also ban an extension of the transition period - during which the UK is out of the EU but follows many of its rules - past 2020. The PM said the country was now "one step closer to getting Brexit done".

Warm wishes

40(2)

Ps. If anyone needs access to a full copy of a story, let me know!

40(2)

40(2)

| Senior Press Officer | Brexit | HMRC

Tel: 40(2)

| Mob:

40(2)