



HM Revenue
& Customs

Mr Ralph Bolton

By email:

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Freedom of Information Team

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Our ref: FOI2020/00975

Dear Mr Bolton

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 1 June, for the following information:

"In FoI FOI2020/00846, you state:

"...avoidance is exploiting the tax rules to gain a tax advantage that Parliament never intended."

I still would like to know what qualification or special skills you have in interpreting Parliament's intent. To that end, please can you tell me the individuals, teams or departments (by job title or function only, I don't need individual peoples names) charged with determining what parliaments intent may be on a given subject. Since you picked tax avoidance, I'm happy to use that to limit the scope of the request if needed.

That is, I'd like a list of the job functions or titles of the people or teams who set the policies and possibly make the final judgements about cases. I don't need to know about the "rank and file" who follow the internal guidance."

We deal with a variety of tax policies including tax avoidance. Policy development and delivery is a complex process, requiring input from a range of stakeholders to ensure that we utilise the vast range of skills and knowledge in the department to deliver the right outcome.

In determining Parliamentary intent, a wide range of contemporaneous information about the Parliamentary decision is taken into account including the language of the legislation itself read as a whole, the notes taken by Hansard from speeches made in Parliament by ministers and the content of supporting documents presented to Parliament alongside the legislation.

HMRC is made up of three groups: Customer Services, Customer Strategy and Tax Design and Customer Compliance, which are supported by strategy and corporate service functions.

Tax Policy is primarily led by directorates within the Customer Strategy and Tax Design group, with each directorate led by a Director, supported by Deputy Directors and teams with policy advisors and technical advisers who specialise in the analysis and application of specific areas of legislation and case law. Policy decisions are taken alongside policy counterparts in HM Treasury.

Compliance casework, which includes investigation of potential tax avoidance, is primarily led by directorates within the Customer Compliance Group with each directorate led by a

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Director, supported by Deputy Directors and teams of tax professionals with different areas of expertise.

The majority of policy and technical advisors and compliance staff are tax professionals and have recognised HMRC qualifications, external degrees including masters in tax, or professional qualifications in tax such as being a member of the Chartered Institute of Taxation. Decisions on the law are taken with advice from qualified lawyers in our Solicitors Office.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

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