



HM Revenue & Customs

Mr Trew Ray

By email: request-713571-
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Our ref: FOI2020/03555

Dear Mr Ray,

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 17 December, for the following information:

“How many submissions were made to the Sir Amyas Morse Loan Charge review from the tax bar? How many were refused? How many were submitted/allowed?”

If refused or submissions were not allowed then please detail the reason/s for this please.”

I can advise that HMRC does not hold the information requested.

HMRC staff seconded onto the Review team had a clear remit to support Sir Amyas Morse in the conduct of the Review; their work on the Review team was separate from their role as HMRC officials before or after the Review. They were provided with separate IT equipment and email addresses to be used while performing their duties on the Review.

Records relating to the Review were not stored on HMRC systems and all evidence received by the Review team was destroyed at the conclusion of the Review, as explained in [the Review report](#).

The Review report also explains that “over 700 personal testimonies and contributions from 37 tax and legal experts” were considered alongside “evidence provided in meetings following external consultations with stakeholders”. Further to this, the Review report states that any conflicts of interest were accounted for when accepting evidence for the Review. A full list of stakeholders Sir Amyas Morse met with while conducting his review is provided in Annex B of the Review report.

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