## Statement from Richard Fuller MP

The APPG would like to invite you to write a short statement outlining your position on the issues relevant to the APPG, namely:

## 1. The Loan Charge

Your views on the Loan Charge and if you support a resolution, in light of the nine suicides confirmed by the Treasury and specifically if you believe that the Treasury Select Committee should now conduct a full Committee inquiry into the whole Loan Charge Scandal, which has dogged the Treasury and HMRC since its introduction. A principal policy aim of the Loan Charge was to stop the (mis)selling of tax avoidance schemes. It has abjectly failed to achieve this as well as causing suicides due to the unfair way it pursues those affected.

As a constituency Member of Parliament and as a Minister, I have highlighted the emotional and psychological impact of the Loan Charge policy and believe HM Treasury should engage all interested parties toward a resolution.

2. IR35 Off-Payroll Rules and the need for clarity and fairness for contract and freelance workers

Your position on the IR35 Off Payroll Rules and the overall IR35 legislation, which far from clarifying the status of contract and freelance workers, has caused confusion and seen a loss of roles abroad as well as pushing workers into zero rights employment.

On IR35, I support the repeal of the requirement for status determination statements by employers, taking us back to the situation pre-2017. We can and should trust the vast majority of contractors who make these judgements every day for their own businesses while clamping down harder on those who seek actively to mis-represent the true employment status for themselves or for groups of workers.

## 3. Taxpayer Fairness

Your view on the need for 'taxpayer fairness' legislation, as has happened in the US, to better protect taxpayers from an over-zealous tax authority and to properly enshrine taxpayers' rights against unfair and incompetent treatment (both of which are all too common).

On a Taxpayers' Fairness charter, I am not so persuaded by this as I am by a clear focus by HMRC on customer service metrics and an acknowledgement of the responsibilities it carries as an important economic "actor" in the UK.