



HM Revenue  
& Customs

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Dear Mr Wilson, Mr Smith and Mr Yasin,

Thank you for your letter highlighting concerns over correspondence received during the Christmas period by customers who have used disguised remuneration schemes or are subject to the loan charge.

HMRC plans any activity that involves high volumes of contact with customers to ensure that, as far as possible, we carry it out at a time of year when there will be sufficient staff in work to address any customer responses that the activity generates. Between mid-December and early January, no large-scale loan charge or disguised remuneration related compliance mailings were issued. We did continue to contact customers on an individual basis where it was appropriate to do so, including ongoing tax enquiries.

We do not have a departmental policy to stop all contact with customers during the Christmas and New Year period. HMRC continues to do its job on the working days in that period. That includes work supporting customers in resolving their tax affairs and paying what they owe, as well as time-critical work to meet statutory enquiry deadlines, or where a customer needs a response or information prior to the January Self Assessment deadline.

I am sorry if our letters caused anyone stress. We understand that receiving correspondence from HMRC can be stressful for customers at any time of year. We encourage customers who are worried about paying what they owe to speak to us if they need extra help. We can agree affordable payment options that will enable them to resolve their tax affairs. We do not believe it would be appropriate or practical to cease our operations (many of which are automated) during the two-three week period around Christmas and New Year, as you have suggested, or around other religious festivals or public holidays. We cannot guarantee precisely when correspondence will be delivered to customers. That is the case at any time of year but is particularly so in December when post can take longer to arrive. If we were to seek to prevent any post arriving with a customer over the Christmas period we would have to stop issuing all correspondence from mid-December onwards. That would not be proportionate or cost effective.

Kind regards,

**Jim Harra**  
**CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY**

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