



HM Revenue
& Customs

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Dear Mr Wilson, Mr Smith and Mr Yasin,

Thank you for your letter highlighting your concerns regarding customers receiving correspondence apparently from HMRC's Serial Avoiders Unit. I apologise for any confusion and concern that this may have caused. We have recently responded to a Freedom of Information Act request and a request for internal review on this subject.

The Serial Avoiders Unit was created in 2014, as part of the inception of the Counter-Avoidance Directorate. Its purpose was to support customers who were involved in multiple avoidance schemes and wanted to settle; and secondly to address the most complex and high-risk customers who were persistent in their use of avoidance, being involved in a number of schemes over several years. The team's work was incorporated into the Complex Customer Resolution team within the Counter-Avoidance Directorate in 2019.

To maintain consistency, HMRC staff use a suite of letter templates and occasionally standard wording to construct correspondence. It appears that on a small number of occasions, outdated letterheads and/or wording were used, which erroneously referenced the Serial Avoiders Unit. I am sorry that happened.

Since these errors have been brought to light, staff have been reminded of the importance of using the most up to date templates and wording.

We are grateful for this being brought to our attention, as we aim to ensure all our communication with customers is clear and consistent.

Kind regards,

Jim Harra
CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY

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