



HM Revenue  
& Customs

**Jim Harra**  
**Chief Executive and First**  
**Permanent Secretary**

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**By email**

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Friday, 19 January 2024

Dear Mr Wilson, Mr Smith and Baroness Kramer,

I am replying to your letter of 5 December 2023.

My comment at the Treasury Select Committee was accurate and was neither misleading nor intended to be so.

HMRC is committed to tackling tax avoidance and has a wide-ranging approach for doing so, with criminal investigations only one of a variety of tools we use alongside other interventions. For example:

- Measures were introduced in Finance Acts 2021 and 2022 that are enabling HMRC to act quickly against promoters of tax avoidance schemes. This includes naming promoters and their schemes, and issuing legal notices that prohibit them from selling their schemes. Penalties of up to £1m can be charged for failure to comply.
- HMRC has published the names of 56 promoters, 21 directors and the details of 61 tax avoidance schemes (up to the end of November 2023).
- HMRC has issued 23 stop notices to promoters and published details of 15 of these arrangements, including, for six of them, details of the promoters subject to the stop notice. A stop notice legally requires the promoter to stop promoting the tax avoidance scheme specified in the notice.
- The government has introduced legislation in the Autumn Finance Bill to make it a criminal offence to continue to promote avoidance schemes after receiving a stop notice, and to expedite the disqualification of directors of companies involved in promoting tax avoidance.

Since 2016, one individual who was involved in the promotion and/or sale of Disguised Remuneration schemes which are subject to the Loan Charge has been convicted in relation to such an offence. HMRC currently has a number of other individuals under criminal investigation for offences linked to schemes subject to the Loan Charge.

You have asked for a list of the criminal cases with the names of the more than 20 individuals convicted for offences relating to arrangements which have been promoted and marketed as tax avoidance. I have shared the detail I can on the number of convictions; however, the law governing HMRC's handling of information about taxpayers, including section 18 of the Commissioners for Revenue and Customs Act 2005 and the Data Protection Act 2018, mean I cannot provide the information about convicted persons that you request.

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Information is available in large print, audio and Braille formats.  
Text Relay service number – 18001



Whilst there may be details available via other publicly held records, HMRC's duty of confidentiality applies whether the information has already been made available to the public or not.

Kind regards,

A handwritten signature in black ink, appearing to read 'J Harra', written in a cursive style.

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