



# All-Party Parliamentary Loan Charge Group

[www.loanchargeappg.co.uk](http://www.loanchargeappg.co.uk)

Jim Harra  
Chief Executive and Permanent Secretary  
HM Revenue and Customs  
100 Parliament Street  
London  
SW1A 2BQ

2<sup>nd</sup> April 2020

Dear Mr Harra,

**Need for an announcement of immediate suspension of certain HMRC communications which give people 30-days to respond in writing due to Covid-19 lockdown**

We are writing to bring to your attention that, due to the Covid-19 national lockdown, HMRC are legally required to suspend all communications that specify or require a response in writing within 30 days. This includes communications related to new assessments, settlements, APNs and other enforcement activities. This is not just specific to the Loan Charge but must be applied to all HMRC departments and activities.

The suspension is required by law because of the statutory position whereby people must be allowed 30 days in which to respond to HMRC and they must do so in writing. During this period of lockdown, the current government advice is that posting a letter or purchasing stamps are non-essential activities. People have been told that they should not go out of the house to perform non-essential activities and those with certain health conditions have been told to completely self-isolate. They should not be expected to leave their houses in order to send letters to HMRC. Whilst some people may be able to respond by email, others, in particular older people, cannot. The law does not allow discrimination and this would clearly be classified as discrimination as it disadvantages those who are less likely to have, or less likely to be able to use, email. This is especially the case for older and vulnerable people who absolutely must not leave the house to buy stamps or post letters or feel obliged to do so.

**It is critical that you announce a suspension of all such HMRC activity during the period of lockdown and that any such communication received from HMRC during the lockdown period can be ignored. Correspondence sent during the lockdown must then be resent following the end of lockdown giving the required 30-days' notice to respond in writing.**

Co-Chairs: Sir Edward Davey MP, Ruth Cadbury MP, Sir Mike Penning MP  
Vice-Chairs: Baroness Kramer, Andrea Jenkyns MP, Sammy Wilson MP

**Office of Sir Ed Davey, House of Commons, London, SW1A 0AA  
[contact@loanchargeappg.co.uk](mailto:contact@loanchargeappg.co.uk)**

HMRC staff should be, and will be, fully occupied with putting in place the COVID-19 related support schemes which the Chancellor has recently announced. This will inevitably have a significant impact the availability of resources within HMRC which should rightly be focused on these hugely important and challenging activities. We are also well aware that, like all organisations, the current crisis is putting a huge amount of pressure on HMRC's staff. It is inevitable that absences and reduced staff numbers will follow. We believe that all HMRC staff who are able to work should be entirely focused on assisting with the current COVID-19 situation. The suspension of all activities not related to the COVID-19 situation will help with this.

We send our support to HMRC in this vital and challenging work. We wish you and all HMRC staff well, for their personal health and wellbeing, in this deeply challenging time.

We hope that you will now announce an immediate suspension of all such activities until further notice and certainly until the country is released from the current lockdown.

Yours sincerely,



Sir Ed Davey  
Co-Chair



Ruth Cadbury  
Co-Chair



Sir Mike Penning  
Co-Chair

On behalf of the Loan Charge APPG

Co-Chairs: Sir Edward Davey MP, Ruth Cadbury MP, Sir Mike Penning MP  
Vice-Chairs: Baroness Kramer, Andrea Jenkyns MP, Sammy Wilson MP

**Office of Sir Ed Davey, House of Commons, London, SW1A 0AA**  
**[contact@loanchargeappg.co.uk](mailto:contact@loanchargeappg.co.uk)**