

Rt Hon Hillary Benn MP  
Chair of the Committee on Exiting the European Union  
House of Commons  
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2/75  
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08 February 2017

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Dear Mr Benn,

Thank you for your letter of 2 February 2017 seeking information on what data HMRC could provide on whether EU nationals have been in paid employment in the UK to prove their residence status. As you would expect, we are working closely with the Home Office and DEXEU on these issues. Indeed, since I became the CEO we have held a joint Executive Committee with the Home Office to ensure we maximise the opportunity to work together on issues where joint working and data sharing may be more effective in delivering Government policy.

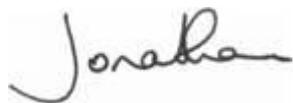
As the Committee may be aware, all use of data held by HMRC is governed by strict non-disclosure rules in the Commissioners for Revenue and Customs Act 2005 to protect taxpayer confidentiality. However, there are a number of circumstances where HMRC may lawfully disclose data it holds. When dealing with requests from other Government Departments, HMRC typically relies on the development of legal gateways (as approved by Parliament) which permit disclosure for specified purposes. When sharing information, HMRC consistently protects the security and confidentiality of customer data, rigorously scrutinising each data sharing request and applying appropriate safeguards.

Legislation is already in place for the provision of data held by HMRC to the Home Office. Section 40 of the UK Borders Act 2007 'Supply of Revenue and Customs information' states that HMRC may supply the Home Office with information for a number of purposes. Under these provisions HMRC already shares employment information with the Home Office in support of joint operations undertaken by both Departments.

HMRC cannot provide confirmation of an applicant's nationality because this information is not collected for tax purposes. However, in the context of the legal framework and current practice outlined above, HMRC does have the legal vires to provide support to the Home Office to verify the employment history of EU nationals. This could be done by the provision of employment income information for a period of up to 5 years. The Home Office has been clear that it needs to continue to simplify and automate its application processes for EU nationals and we are working closely with them on how HMRC can support this.

I hope this clarifies the position and provides some reassurance that we can support the Home Office in this regard.

Yours sincerely,

A handwritten signature in black ink that reads "Jonathon". The signature is written in a cursive style with a large initial 'J' and a long, sweeping underline.

**JON THOMPSON  
CHIEF EXECUTIVE**