



HM Revenue
& Customs

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Thank you for your letter dated January 2018 regarding Carillion Plc.

Unfortunately I am unable to answer the questions you have asked as HMRC has a statutory obligation to maintain taxpayer confidentiality. As such, I cannot comment on the specific tax treatment of the case.

On a more general point, when a large business goes into liquidation, any outstanding tax liabilities are fully assessed (and also any amounts which may be due to the business from HMRC), and a claim issued to the Insolvency Practitioner. Due to the size and complexity of large businesses, finalising the claim can take several months to complete.

Yours sincerely,

Jon Thompson
CHIEF EXECUTIVE

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