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Thank you for your letter providing additional information to the Sub-Committee following your oral evidence on 22 October. A number of the Sub-Committee's questions remain without a satisfactory answer however.

I note that you have omitted the Sub-Committee's question, communicated in writing by the Clerk after the meeting, on whether any current or former HMRC contractors have used disguised remuneration schemes. I request an answer to this as a matter of urgency.

I appreciate that 24,000 scheme users are registered for settlement but have not yet finalised their arrangements. However you told the Sub-Committee on 22 October that 5,000 individuals had already settled, and you have provided no satisfactory reason why you cannot share the distribution of settlement amounts for the 5,000 so far. I therefore repeat the Sub-Committee's request.

With regard to the underlying segmentation data on administrative burdens and benefits to business of Making Tax Digital, I acknowledge your request for further time, but the Sub-Committee has reached a late stage in its inquiry. We require this information as soon as possible if we are to rely on the cost estimates underlying the impact assessment in our report.

I would be grateful for a further response to each of our questions by **Monday 5 November**.

The Rt Hon. The Lord Forsyth of Drumlean  
Chairman, Finance Bill Sub-Committee