



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

The Rt Hon, the Lord Forsyth of Drumlean
Chairman, Finance Bill Sub-Committee
House of Lords
London
SW1A 0PW

25th October 2018

Dear Michael,

Thank you for your letter of 22 October regarding the Lords Economic Affairs Committee Finance Bill Sub-Committee inquiry into HMRC powers.

I welcome the Sub-Committee's scrutiny of this issue, and I am grateful for the opportunity to respond to the issues highlighted by your inquiry. As you rightly state, ministers have a responsibility to account to Parliament for the decisions and actions of their departments, in line with the Ministerial Code. The government has therefore submitted both written and oral evidence to the Sub-Committee.

I declined your previous invitation to give oral evidence as it is longstanding practice for senior Treasury officials to attend this inquiry. No Treasury minister has given evidence to the Finance Bill Sub-Committee since its creation in 2002. On this occasion, as you asked to discuss Treasury oversight of HMRC, the Treasury was represented by the senior official responsible for the oversight of tax administration and HMRC powers. I was satisfied that this would give you the opportunity to pose any questions on this topic that you might deem necessary.

As previously communicated to your clerks, I will write formally to respond to the findings in the Sub-Committee's report. This will ensure that you receive a response to any outstanding policy questions.

Thank you again for your invitation to address the Sub-Committee. I look forward to reviewing the inquiry's final report.

Mel

RT HON MEL STRIDE MP