



# HOUSE OF LORDS

Committee Office

House of Lords  
London  
SW1A 0PW

Tel: 020 7219 6098  
Fax: 020 7219 6715  
financebill@parliament.uk  
www.parliament.uk/lords

Ruth Stanier OBE  
Director General  
Customer Strategy and Tax Design  
100 Parliament Street  
London SW1A 2HQ

13 November 2018

We are grateful for the additional information you provided in your letters of 5 and 9 November.

In your 5 November letter, you stated "HMRC has never participated in disguised remuneration schemes when paying its employees or contractors, and carries out diligently the checks required by both specific government guidance and the law." The Sub-Committee noted in its meeting on 12 November that you did not say directly that no current or former HMRC contractors have used disguised remuneration schemes. Could you please confirm whether this is the case?

I also request details of HMRC's terms of settlement, including interest rates charged on tax owed, and circumstances in which penalties would be applied. I would be grateful if you could provide a typical settlement amount, broken down into original tax owed, interest charged and penalty amounts, as an illustration of these terms.

The Rt Hon the Lord Forsyth of Drumlean  
Chairman of the Economic Affairs Finance Bill Sub-Committee