House of Commons

Committee of Public Accounts

HMRC's progress in improving tax compliance and preventing tax avoidance

Eighteenth Report of Session 2014–15

Report, together with the formal minutes relating to the report

Ordered by the House of Commons to be printed 10 September 2014

HC 458

Published on 18 November 2014
by authority of the House of Commons
London: The Stationery Office Limited
£0.00

Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine "the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit" (Standing Order No 148).

Current membership

Rt Hon Margaret Hodge (*Labour, Barking*) (Chair)
Mr Richard Bacon (*Conservative, South Norfolk*)
Guto Bebb (*Conservative, Aberconwy*)
Mr David Burrowes *(Conservative, Enfield, Southgate)*
Jackie Doyle-Price (*Conservative, Thurrock*)
Chris Heaton-Harris (*Conservative, Daventry*)
Meg Hillier (*Labour, Hackney South and Shoreditch*)
Mr Stewart Jackson (*Conservative, Peterborough*)
Andrea Leadsom (*Conservative, South Northamptonshire*)
Rt Hon Anne McGuire (*Labour, Stirling*)
Austin Mitchell (*Labour, Great Grimsby*)
Stephen Phillips QC (*Conservative, Sleaford and North Hykeham*)
John Pugh (*Liberal Democrats. Southport)*
Nick Smith (*Labour, Blaenau Gwent*)

Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No 148. These are available on the Internet via www.parliament.uk.

Publications

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the internet at www.parliament.uk/pac. A list of Reports of the Committee in the present Parliament is at the back of this volume. Additional written evidence may be published on the internet only.

Committee staff

The current staff of the Committee is Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Sue Alexander and Jamie Mordue (Committee Assistants) and Janet Coull Trisic (Media Officer).

Contacts

All correspondence should be addressed to the Clerk, Committee of Public Accounts, House of Commons, 7 Millbank, London SW1P 3JA. The telephone number for general enquiries is 020 7219 5708; the Committee's email address is pubaccom@parliament.uk

Contents

Summary

In 2013-14, HM Revenue & Customs (HMRC) reported exceeding its target for 'compliance yield' —the additional tax revenue it generates from its work to tackle those who do not comply with their tax liabilities. However, over the 2010 spending review period it has been overstating the extent to which its performance has improved. When HMRC agreed with HM Treasury (the Treasury) how it would measure performance over the period, it made errors which led it to set its baseline £1.9 billion too low. So the Department has been measuring its performance against a false baseline. As a result, its targets were easier to achieve, and it misreported its achievements. HMRC has also made significant changes to how it measures its compliance performance. When reporting performance in its *Fast Facts* publication it failed to acknowledge these changes and again overstated its performance. The changes mean that the measure currently lacks the certainty and clarity for Parliament and taxpayers to fully understand it or use it to hold HMRC to account over the longer term.

We welcome the action HMRC has taken to address some of our concerns around tax avoidance, for example by proposing the accelerated payments scheme. But slow progress in other areas has put tax revenues at risk at a time when pressures on the public finances are acute. HMRC assures us that it now has the right number and quality of staff to tackle tax avoidance, having invested in recruitment and training and brought its counter avoidance experts together in a new directorate

Conclusions and recommendations

1. HMRC collects around £500 billion a year from UK taxpayers. Since the 2010 spending review, it has been specifically funded to do more compliance work to secure more tax revenues. HMRC measures the impact of its compliance work by estimating 'compliance yield'—the additional revenue it generates through its activities to identify and prevent tax losses, arising from avoidance, evasion and criminal attack. In 2013-14, it exceeded the target it had agreed with the Treasury, reporting compliance yield of £23.9 billion, £5.3 billion more than in 2011-12.

2. **HMRC made a £1.9 billion error when it established its baseline and set targets for its compliance work. This meant it presented misleading information to Parliament about the improvement in its performance.** HMRC made an error of £1.9 billion in calculating the baseline it used to agree targets for its compliance work over the 2010 spending review period. The error led to HMRC overstating the improvement in its performance, for example in its 2011-12 and 2012-13 Annual Reports, and in its *Fast Facts* publication of May 2014. HMRC reported it had exceeded its targets significantly when in fact it had only just achieved the anticipated level of performance. Astonishingly, this significant error in a key performance measure went undetected by HMRC's own system of governance and internal audit for three years. Despite this, HMRC does not intend to change any of its internal quality assurance systems or governance around performance information. We are pleased that HMRC has invited the NAO to provide independent assurance in future about the quality of compliance data it reports, but it must not rely on such assurance as a substitute for effective internal checks.

   Recommendation: ***HMRC should ensure the governance arrangements around its key performance indicators are sufficiently robust, and subject to adequate internal and external challenge, before they are reported publicly.***

3. **HMRC is not properly transparent and clear about the different levels of certainty around compliance yield that it reports.** HMRC's measure of compliance yield is complex and includes four categories that carry different levels of certainty and precision. For example, £5.5 billion of the £23.9 billion yield reported in 2013-14 relates solely to revenues HMRC expects to benefit from in future years. This is harder to estimate and more susceptible to errors but HMRC has not made this uncertainty clear when reporting publicly. It has improved its reporting in this year's Annual Report in light of the NAO's findings. However, it still has not done enough to explain the level of uncertainty in its estimates or to make clear that not all the £23.9 billion compliance yield reported in 2013-14 provides a real additional cash revenue benefit in that year.

   Recommendation: ***HMRC should be more transparent about its compliance yield estimates by publishing more detail about how it calculates compliance yield, being***

clearer about how much it has actually collected in cash terms and explaining how uncertainty affects its estimates.

4. **There has not been consistency in the way HMRC has measured compliance yield which makes it hard to hold HMRC to account for its performance over time.** Compliance yield is one of HMRC's key performance measures. It shows how much additional revenue HMRC generates from compliance work. HMRC has changed how it calculates compliance yield over time. For example, from 2011-12 HMRC introduced a new measure which estimated the revenue benefit from disrupting organised crime, and significantly expanded the measurement of "future revenue benefits" (a measure of how HMRC expects companies' and individuals' behaviour to change following a compliance investigation). These changes mean we cannot compare HMRC's compliance performance in 2010-11 and before with what it has reported since. However HMRC produced a *Fast Facts* document comparing performance over time without being clear about the measurement changes. HMRC now accepts that it had been comparing "apples with pears" and that it had not made the impact of these changes clear. HMRC expects to make further changes to its measurement of compliance yield as its approach to compliance work continues to evolve.

   Recommendation: ***HMRC should maintain a comparable measure of compliance yield over time and report clearly the impact of any changes it makes to its methodology in its key accountability statements to Parliament.***

5. **HMRC's action against tax avoiders continues to be unacceptably slow, putting tax revenues at risk.** The Liberty scheme began in 2005 and was closed down in 2009, but it has taken until 2014 for HMRC to take this case to a tax tribunal. We are also concerned about HMRC's slow progress in acting on information from the Falciani list, which identified 3,600 UK individuals potentially avoiding tax using Swiss bank accounts. HMRC accepts there have been delays in recovering the tax withheld by those participating in tax avoidance schemes, partly due to delaying tactics and obstacles put in their way by scheme promoters. HMRC is introducing an accelerated payment scheme, which it described as a "game changer" because it requires those in marketed avoidance schemes to pay their tax bill up front if they want to dispute HMRC's assessment of what they owe.

   Recommendation: ***Parliament has granted HMRC new powers to tackle tax avoidance. HMRC should report on the progress it has achieved by using these new powers (for example, in its Annual Report) and demonstrate to Parliament that it is using its existing powers with sufficient urgency.***

6. **HMRC does not do enough to tackle companies which exploit international tax structures to minimise UK tax liabilities.** HMRC reported that it was playing an important role in the OECD's BEPS (Base Erosion and Profit Shifting) project, and had led the way on improving international transparency over the 'beneficial

ownership' of businesses. But recent changes to the UK tax regime, such as those for controlled foreign companies, have been challenged by international bodies like the OECD and European Commission as constituting 'harmful tax practices' by making it easier for global companies to avoid paying tax in the jurisdictions where they make a profit. International tax experts believe that the UK's tests for companies to gain tax residency are less rigorous than in other EU jurisdictions and research into seven companies who have recently relocated to the UK for tax purposes suggests that the economic benefits for the UK are minimal.

Recommendation: ***HM Treasury and HMRC should provide the Committee with details of progress in identifying and addressing the ways that international tax structures are exploited, and set out the actual costs and benefits of recent changes to the UK's tax regime.***

1 HMRC's measurement of tax compliance

1. On the basis of a report from the Comptroller and Auditor General on HM Revenue & Customs' (HMRC's) 2013-14 Annual Report and Accounts, we took evidence from HMRC on the effectiveness of its compliance work to increase tax revenue and tackle tax avoidance.[1]

2. HMRC brought in £506 billion tax revenues in 2013-14, 7% more than 2012-13. The taxes that contributed most to this increase were income tax and national insurance which increased by £16.2 billion (6.4%), VAT which increased by £7.2 billion (7.1%), and stamp taxes which increased by £3.4 billion (35.8%).[2]

3. Since the 2010 spending review, HMRC has been funded to do more compliance work to secure additional revenues. Its 2010 spending review settlement with HM Treasury (the Treasury) included a £917 million reinvestment in compliance work to generate additional revenues of £7 billion a year by 2014-15.[3] HMRC agreed to measure the impact of its compliance work by estimating 'compliance yield'—the additional revenue it generates through its activities to deter and prevent tax losses, such as from avoidance, evasion and criminal attack.[4]

4. HMRC estimated that its compliance work in 2013-14 generated additional revenue of £23.9 billion—the highest level ever reported. Of this sum, £9.2 billion is additional cash that HMRC expects to collect as a result of settlements reached. The remainder is an estimate of losses prevented (£8.0 billion), an estimate of future revenue benefits over the next 5 years as a result of changing taxpayers' behaviour (£5.5 billion), and an estimate of the impact of changes to tax law or HMRC's processes which reduce opportunities to avoid or evade tax (£1.2 billion). HMRC has reported exceeding the targets for compliance yield it agreed with the Treasury each year during this spending review period.[5]

5. The C&AG's report identified that HMRC made a mistake when calculating the baseline against which to measure increases in compliance yield over the 2010 spending review period.[6] The error meant that HMRC had set its baseline £1.9 billion too low, which then made the targets HMRC agreed with the Treasury easier to achieve.[7] HMRC apologised to us for the mistake. It admitted its baseline estimates were wrong and that the error had not been spotted; and told us that until the error was identified in the course of the NAO's audit, it had believed it was over-delivering against its targets. During this time, HMRC's briefing to Ministers and information it presented to Parliament about its compliance

1 C&AG's Report, HMRC's Annual Report and Accounts 2013-14, HC 19 Session 2013-14, 3 July 2014

2 C&AG's Report, paragraph 1.2

3 C&AG's Report, paragraph 11

4 C&AG's Report, paragraphs 2.5 to 2.7

5 C&AG's Report, paragraphs 13, 15

6 C&AG's Report, paragraphs 2.38

7 C&AG's Report, paragraphs 2.9

performance, such as in its Annual Reports or its *Fast Facts* publication in May 2014, had inadvertently overstated the improvement in its performance.[8]

6. Taking the error into account, HMRC did not exceed its anticipated level of performance in 2011-12 or 2012-13 as it had previously reported. For example, it reported in 2011-12 that it had exceeded its performance targets by £1.9 billion when in fact it had only just achieved the level of performance anticipated.[9] HMRC told us that it had still performed well, achieving 44% more yield in 2013-14 than its baseline at the start of the spending review period, even allowing for the error. It reiterated that it did not lose its focus and that HMRC staff did not stop when they thought they had achieved the target's requirements, but had "strived to go beyond what was asked of them".[10] HMRC consider that staff bonus payments made during the period before the error was uncovered were deserved and do not need to be reviewed as staff had continued to deliver improved year-on-year compliance yield.[11]

7. We queried why HMRC's internal processes had not uncovered such a large error in a key performance measure for three years. HMRC explained it missed the error because it had not revisited the baseline calculation and had instead focused on measuring its performance each year. It acknowledged it needs to take more care when producing baselines in future, but insisted that no improvements to its internal processes were needed as the error did not show anything wrong with its management information systems.[12] HMRC told us it would expose its performance data to greater critical challenge in future, and has invited the NAO to provide external scrutiny of its compliance performance data.[13]

8. HMRC's measure of compliance yield is complex. It includes four different types of yield to cover different types of impact over different time periods. For example, the measure includes cash HMRC has collected or expects to collect as a result of tax settlements in 2013-14, losses it has prevented, and revenue benefits it projects in future years. HMRC told us that while not all compliance yield is "literally in the bank at the end of the year", it believes that including a broad range of impact from its preventative work is important.[14]

9. HMRC told us it must use estimates to calculate the value of some types of compliance yield. These include all of the future revenue benefits it predicts (£5.5 billion of the £23.9 billion yield reported in 2013-14) and some elements of revenue losses it has prevented (a proportion of the £8.0 billion of revenue loss prevented it claimed). HMRC explained that it makes estimates based on available evidence when more certain or accurate calculations are not possible. We note that an increasing proportion of HMRC's compliance yield is calculated using estimates and that these types of calculation are more subjective, more susceptible to errors and less certain. [15]

8 Qq 1-2

9 Q 1, C&AG's Report, paragraph 2.10

10 Qq 2, 18

11 Q 7

12 Qq 6, 7

13 Qq 1, 7

14 Qq 13-16

15 Qq 18, 20

10. We think it is reasonable that HMRC should base some of the figures making up total compliance yield on estimates. But it has not been clear enough about the nature of the estimates or the inherent uncertainties when reporting its performance publicly. It improved its reporting in this year's Annual Report, reporting its performance in each of the four yield types separately for the first time.[16] However, it has still not done enough to explain that it has not collected all the £23.9 billion compliance yield it reported in 2013-14, or explain the level of uncertainty attached to some of its estimates. Performance data has therefore been open to misinterpretation: for example, the media reported that HMRC's compliance work brought in £23.9 billion extra cash this year, when the real picture is much more complex.[17]

11. HMRC has changed how it measures compliance yield significantly since 2010-11. It made changes both because it had new evidence about its estimates and to reflect a wider range of the impacts of its compliance work.[18] From 2011-12 HMRC has included yield from disrupting organised crime, and significantly expanded the measurement of "future revenue benefits"—a measure of how HMRC expects companies' and individuals' behaviour to change following a compliance investigation. These changes have increased the amount of yield HMRC reports: for example, the effect of broadening the range of interventions for which future revenue benefits are estimated was to increase HMRC's yield in 2011-12 by £1.9 billion.[19]

12. HMRC now acknowledges that its compliance yield data are not comparable over the longer term because of the changes it made to measurement in 2011-12. The baseline error showed that the changes HMRC made to compliance yield in 2011-12 were more significant than previously thought and that it should not have made longer term comparisons with older data. It had therefore inadvertently presented misleading information that compared "apples with pears".[20] For example, HMRC's *Fast Facts* publication, published in May 2014 before the error was uncovered, showed compliance yield data from 2005-06 to 2013-14 on a single graph with no explanation that the measurement methodology had changed. In July 2014, HMRC reissued this document with new data which took account of the error.[21]

13. We accept that HMRC has improved how it publicly reports improvements in compliance yield. But when it reissued *Fast Facts* in July 2014 it again presented in one graph compliance yield data from 2005-06 to 2013-14 that was not comparable. HMRC caveated the graph to explain that data were not comparable over time, but we consider any presentation that shows compliance data before and after 2011-12 together to be misleading.[22]

---

16 C&AGs Report paragraph 2.41

17 Qq 17-19

18 C&AG's Report, paragraph 14

19 C&AG's Report, paragraphs 2.13 and 2.36

20 Qq 11, 14; C&AG's Report paragraph 2.38

21 Qq 8, 9

22 Q 10. The revised caveat added in July 2014 is: "Our methodology for measuring compliance yield is updated to reflect the latest evidence of the impact of our compliance work - targets are adjusted in line with this. Previous outturns are therefore not directly comparable with figures from 2011-12 onwards, where we have been using an improved methodology - see HMRC Annual Report for full details."

14. HMRC explained that it aims for its public reporting about compliance yield to provide both simple and accessible information despite the inherent complexity of the underlying data. However, it accepted that prior to the NAO's audit it had not been sufficiently clear about the differences between compliance data reported before and after 2011-12, and that caveats it had provided when it published this data were insufficient. It recognises the need to be clear about the impact of making any changes in methodology to take account of changes in the nature of compliance work or better evidence of its impact.[23]

2 HMRC's progress in tackling tax avoidance

15. HMRC has taken action to address some of the Committee's previous concerns on tax avoidance.[24] However, it acknowledges that it can take a long time to investigate avoidance cases and get them into court, and recognises that it has to bring avoidance schemes to a conclusion more swiftly. For instance, the Liberty scheme began in 2005 and was closed down in 2009, but it has taken until 2014 for HMRC to take this case to a tax tribunal.[25] HMRC told us that up to £10 million of the total £400 million tax at stake from the 2,000 users of this scheme may not be recoverable because in 30 cases HMRC failed to start Section 9 inquiries (into a personal tax return) within the 12 month statutory deadline.[26] This may be just the tip of the iceberg. Though HMRC suggested this failure was an exceptional instance among the 750,000 Section 9s issued annually, it was unable to tell us how much delays had cost across the different tax avoidance schemes. HMRC accepts there have been delays in the past in pursuing compliance proceedings against tax avoidance schemes, partly due to delaying tactics and obstacles put in their way by scheme promoters.[27]

16. HMRC assured us that it has the right number and quality of staff to tackle tax avoidance. It explained that it had established a new counter-avoidance group, under an experienced director, to put its anti-avoidance work and resources in one place.[28] HMRC also told us that its investment in recruitment and training, such as through its tax academy, means it can recruit high-calibre graduates who value both the professional training and excellent day-to-day work that HMRC offers.[29] Though there is movement of staff between HMRC and the private sector, HMRC told us that it did not have a significant staff retention problem.[30]

23 Qq 14, 16

24 Public Accounts Committee, HMRC Tax Collection: Annual Report and Accounts 2012-13, Thirty-Fourth Report of Session 2013-14, 19 December 2013

25 Q 92

26 Qq 81-5

27 Qq 44, 92

28 Q 48

29 Q 98

30 Q 99

17. This year's Finance Bill introduced a new accelerated payments measure. HMRC predicted this will be a "game changer" for tax avoidance schemes because it requires those in marketed avoidance schemes to pay their tax bill up front if they want to dispute HMRC's assessment of what they owe. HMRC said that for promoters of avoidance schemes being able to delay any settlement with HMRC for several years was in many ways as good as winning the case.[31] HMRC has just published its list of 1,200 suspected tax avoidance schemes, involving 33,000 individuals and 10,000 businesses, and covering an estimated £7 billion potential tax revenue.[32] HMRC assured us that the accelerated payment scheme would reduce significantly the backlog of tax avoidance cases and estimated that it would bring in an additional £4.9 billion in extra tax revenue.[33]

18. We queried whether HMRC's litigation strategy for avoidance cases is too cautious. We have heard in the past from the major accountancy firms that they would continue to promote avoidance schemes even when there was a 50% chance of these being successfully challenged.[34] HMRC told us that last year it defeated 30 avoidance schemes and protected £2.7 billion through litigation. It said it is proud of its 80% success rate in avoidance cases, arguing that its high level of success is an important deterrent.[35] HMRC emphasised the importance of measures outside of litigation. For example, it has not taken Employee Benefit Trusts to court, and sees reaching a settlement as the most effective way of resolving them. Unlike marketed avoidance schemes which often have a large number of followers, Employee Benefit Trusts tend to be bespoke, making individual case-by-case litigation costly.[36]

19. We asked whether HMRC is doing enough to challenge promoters of avoidance schemes. HMRC responded that new measures in this year's Finance Bill would enable it to target those it identifies as the high-risk promoters who continue to market aggressive avoidance schemes. The measures would put additional obligations on such promoters so HMRC would be able to monitor what they are doing.[37] Where HMRC identifies new schemes as aggressive, it publishes a warning to tax agents that the scheme is risky and will be challenged.[38] We have seen evidence that accountancy firms are continuing to devise more complex tax avoidance schemes designed to get around DOTAS (Disclosure of Tax Avoidance Schemes) rules and the new General Anti-Abuse Rule. HMRC told us that it does not rely solely on the DOTAS scheme to identify avoidance schemes, but also uses risk assessment of returns, and monitors tax avoidance discussions on internet chatrooms and other media.[39]

20. HMRC told us about its progress in acting on information from the Falciani list, which it received in 2010, of 130,000 potential tax evaders using the Geneva branch of HSBC.

31 Qq 44, 93

32 Qq 87-90

33 Q 94

34 Q 93

35 Qq 56, 92

36 Q 52

37 Qq 47, 48

38 Q 97

39 Q 96

HMRC identified from this list 3,600 potentially non-compliant UK taxpayers. To date, HMRC has received £135 million from individuals on this list, compared to £220 million received by Spain and £188 million received by France.[40] It does not have an estimate of the final expected yield. In respect of the so–called Lagarde list (a shorter list of Swiss bank account holders with potential UK tax liabilities), HMRC told us it was making progress on the 15 civil investigation cases it had mentioned when we took evidence on HMRC's 2012-13 accounts in October 2013. In addition, there are a further 13 criminal investigations ongoing. HMRC has secured one prosecution, which has generated fines and compensation totalling £830,000.[41] HMRC does not know how the resources it commits to international businesses' tax compliance compare with the resources that other nations in Europe commit.[42]

21. HMRC emphasised the importance of international co-operation to increase the transparency between tax authorities and multinational and tax authorities about where they operate and where their profits are earned. It told us that the UK is a leading participant in the OECD BEPS (Base Erosion and Profit Shifting) project to address corporate tax planning strategies that artificially shift profits to low tax jurisdictions, and had led the way on improving international transparency over the 'beneficial ownership' (determining who has the benefits of ownership) of businesses.[43] The OECD is due to report to the G20 on progress on the first 7 of the 15 action points for the BEPS project in September 2014, and the remainder in 2015. [44]

22. We raised concerns about the transparency of UK limited companies which are controlled elsewhere, and so do not file annual accounts in the UK.[45] HMRC was not able to tell us how many foreign controlled UK companies did not file accounts with Companies House. It told us that HMRC was making greater use of Companies House data, for example, to cross-check annually for dormant UK companies.[46]

23. There have been a number of recent policy changes to the UK tax regime, including changes to the arrangements for taxation of controlled foreign companies and the introduction of the patent box, a relief allowing companies to pay a lower rate of Corporation Tax on profits earned from patented inventions and other innovations. HMRC told us that the costs and benefits of these measures had been set out in consultation documents prior to their introduction but we were not convinced that the expected benefits had materialised.[47] Research into seven companies that had relocated to the UK for tax purposes suggests that this has generated little inward investment and job creation in the UK in return for the tax benefits the companies receive.[48] We are also aware of international tax experts claiming that it is easier for multinational companies to gain tax

40 Qq 101, 103-104

41 Qq 100, 111

42 Q 28

43 Qq 50, 118

44 Q 51

45 Q 114

46 Q 117

47 Qq119-123; HMRC written evidence

48 Q 124

residency in the UK than in the Netherlands. HMRC said that it did not recognise this concern and told us that all EU tax authorities had to apply the same tests on the control and management of operations.[49]

49 Q 127

Formal Minutes

Wednesday 10 September 2014

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon	Meg Hillier
David Burrowes	Mr Stewart Jackson
Jackie Doyle-Price	Austin Mitchell
Chris Heaton-Harris	Nick Smith

Draft Report (HMRC's progress in improving tax compliance and preventing tax avoidance), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 23 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Eighteenth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Monday 13 October at 3.00 pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the Committee's inquiry page at www.parliament.uk/pac.

Wednesday 16 July 2014

	Page
Lin Homer, Permanent Secretary and Chief Executive, **Simon Bowles**, Chief Finance Officer, and **Jim Harra**, Director General Business Tax, HMRC	Q1–128

List of printed written evidence

The following written evidence was received and can be viewed on the Committee's inquiry web page at www.parliament.uk/pac. HMR numbers are generated by the evidence processing system and so may not be complete.

1 HM Revenue & Customs (HMR0001)

List of Reports from the Committee during the current Parliament

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2014–15

First Report	Personal Independence Payment	HC 280
Second Report	Help to Buy equity loans	HC 281
Third Report	Tax reliefs	HC 282
Fourth Report	Monitor: regulating NHS Foundation Trusts	HC 407
Fifth Report	Infrastructure investment: impact on consumer bills	HC 406
Sixth Report	Adult social care in England	HC 518
Seventh Report	Managing debt owed to central government	HC 555
Eighth Report	Crossrail	HC 574
Ninth Report	Whistleblowing	HC 593
Tenth Report	Major Projects Authority	HC 147
Eleventh Report	Army 2020	HC 104
Twelfth Report	Update on preparations for smart metering	HC 103
Thirteenth Report	Local government funding: assurance to Parliament	HC 456
Fourteenth Report	DEFRA: oversight of three PFI waste projects	HC 106
Fifteenth Report	Maintaining strategic infrastructure: roads	HC 105
Sixteenth Report	Early contracts for renewable electricity	HC 454
Seventeenth Report	Child maintenance 2012 scheme: early progress	HC 455
Nineteenth Report	The centre of government	HC 107
Twentieth Report	Reforming the UK Border and Immigration System	HC 584
Twenty-First Report	The Work Programme	HC 457