



# All-Party Parliamentary Loan Charge & Taxpayer Fairness Group

[www.loanchargeappg.co.uk](http://www.loanchargeappg.co.uk)

## Annual Report 2023-2024 (Reporting year is 7<sup>th</sup> January to 6<sup>th</sup> January)

### APPG Meetings

- [21st February 2023: EGM](#) Baroness Kramer was elected as a Co-Chair.
- [26th April 2023: APPG Annual General Meeting.](#)
- [21st November 2023: APPG Meeting “Loan Charge Update”](#) with four individuals facing the Loan Charge and two tax advisers.

### APPG Activity

- [30th August 2023: APPG submission to HMT consultation](#) on tackling non-compliance in the umbrella company market.
- [12<sup>th</sup> October 2023: APPG Submission for the 2023 Autumn Statement to the Treasury](#)  
This re-iterated the need for a resolution, called for action to stop schemes, regulation of umbrella companies/schemes and the need for taxpayer rights.
- [20<sup>th</sup> October 2023: APPG submission to the Public Accounts Committee Inquiry on HMRC standard report 2022-23.](#) This highlighted HMRC’s record of administrative failures, poor response times and regular errors, HMRC’s own use of contractors who are now subject to the Loan Charge, HMRC’s ongoing failure to stop the promotion and mis-selling of schemes, HMRC’s refusal to answer important questions properly and honestly.
- June 2023 to January 2024: Applied for and granted a backbench debate on the Loan Charge (the debate was held on 18<sup>th</sup> January 2024 where 29 MPs spoke).
- 28<sup>th</sup> February 2024: APPG Officer meeting with the Financial Secretary to the Treasury.

### APPG Correspondence

- [9th January 2023: Letter to the Financial Secretary to the Treasury \(Victoria Atkins MP\) about HMRC’s historic failure to abide by the agency rules and use of section 684 notices](#)  
This letter was a follow-up to a Parliamentary question by APPG member Sir Iain Duncan Smith questioning why HMRC did not enforce the agency rules and pursue UK based organisations in the supplier chain for unpaid tax.
  - [Reply received from FST 20th February 2023](#)
  - [Reply received from HMRC 20th February 2023](#)

- [16th February 2023: Letter to the Independent Officer for Police Conduct about their actions over ten suicides of people facing the Loan Charge](#)  
This asked for detail about what had happened with the referrals of the 10 suicides made by HMRC to the IOPC.
  - [Reply received 29th March 2023](#) The IOPC confirmed they had not investigated any of the suicides that HMRC had referred to them.
  
- [11th May 2023: Letter to the Chancellor \(Jeremy Hunt MP\) about HMRC Discovery Assessments.](#)  
A letter to the Chancellor about HMRC's use of discovery assessments to people they believed were liable for the Loan Charge.
  - [Reply received 30th May 2023 from HMRC](#)
  
- [17th May 2023: Letter to the Financial Secretary to the Treasury \(Victoria Atkins MP\) requesting a meeting](#)  
This was a follow-up action from the 2023 AGM.
  - *Reply received 9<sup>th</sup> June 2023.* No such meeting was offered or held.
  
- [12th September 2023: Letter to HMRC with 14 questions about suicides related to the Loan Charge.](#)  
HMRC CEO was asked about further detail regarding the referrals of the ten suicides.
  - [Reply received 16th October 2023](#) The response revealed that as well as the 10 suicides, HMRC had also referred 24 cases of serious self-harm to the IOPC of which 13 were suicide attempts.
  
- [5th December 2023: Letter to HMRC about misleading comments made to the TSC about promoters of schemes subject to the Loan Charge](#)  
This challenged HMRC as they had mis-represented convictions of promoters of tax avoidance schemes as relating to promotion of schemes subject to the Loan Charge (i.e. that HMRC were pursuing Loan Charge promoters for promoting schemes now subject to the Loan Charge, when they are not).
  - [Reply received 19th January 2024](#)
  
- [13th December 2023: Letter to the Financial Secretary to the Treasury requesting a meeting](#)  
This was sent to Nigel Huddleston MP shortly after his appointment.
  - *This occurred on 6<sup>th</sup> February 2024 but was cut short through votes, and then took place in March. The Minister believes that HMRC are behaving reasonably and fairly has asked for evidence if that is not the case.*