



House of Commons
Committee of Public Accounts

HM Revenue & Customs performance in 2014–15

Sixth Report of Session 2015–16



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The Committee of Public Accounts

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

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Summary

We recognise the achievement of HM Revenue & Customs (HMRC) in increasing the amount of tax collected while also reducing its running costs over the last 5 years. However, we are concerned that it has made little or no progress on a number of important issues that this Committee has raised before. Despite this Committee's previous recommendations, HMRC still does not report on how much cash was received as a result of its compliance work or on the scale of aggressive tax avoidance which exploits loopholes in the law. HMRC also continues to avoid publishing information on the scale and nature of tax reliefs that would assist Parliamentary oversight of this area of the tax system. The standard of customer service also remains unacceptable. We are particularly disappointed by HMRC's failure in this area given that people are more likely to pay the right tax when they find HMRC easy to deal with. We also remain extremely concerned that HMRC's work has led to too few prosecutions of individuals for tax evasion and that there is, therefore, no credible punishment to deter people from breaking the law in this manner.

Introduction

HMRC collected £517.7 billion from UK taxpayers in 2014-15, some £11.9 billion more than in 2013-14. Total tax revenue has increased in each of the past 5 years, during which HMRC reduced its running costs from £3.4 billion to £3.1 billion. HMRC has thereby improved its ratio of revenue collected per £1 of administrative expenditure from £138.14 in 2010-11 to £166.95 in 2014-15. In 2014-15, HMRC also reduced tax losses (mainly the amount of tax written off because there is no practical way to collect it) and the balance of tax debt (tax that is overdue and outstanding at the end of the year), while paying out more in benefits and credits. HMRC estimates its compliance work (tackling those who do not comply with their tax liabilities) saved £26.6 billion in 2014-15. The July 2015 budget announced that HMRC would be given a further £800 million to collect an additional £7.2 billion in tax revenue from its compliance work between 2015 and 2020.

Conclusions and recommendations

1. **HMRC does not report on the scale of aggressive tax avoidance, which means Parliament cannot assess whether tax law is working as intended.** HMRC defines avoidance as exploiting the tax rules to gain a tax advantage that Parliament never intended. It involves operating within the letter but not the spirit of the law. HMRC's estimate of the tax gap includes an element for tax avoidance, but only for those cases which are being contested by HMRC. The tax gap excludes aggressive tax avoidance schemes whose legality has been proven in the courts, even when they are contrary to the spirit of the law. We remain concerned that HMRC has failed to act on the previous Committee's recommendation from December 2013 that it should gather intelligence about the value of tax lost through aggressive tax avoidance schemes. The International Monetary Fund has also recommended that HMRC should record the amount of tax that is lost through avoidance activity that exploits loopholes in the law in ways not intended by Parliament. We do not accept HMRC's argument that tracking such avoidance activity is impossible. Based on HMRC's own definition of what constitutes avoidance, it would be relatively straightforward for this information to be produced to Parliament; there is no reason why it should not be; and in future it should be.
2. **Recommendation: HMRC should identify and report the value of all tax avoidance schemes. It should include an estimate of the value of those schemes it has challenged but which have been judged to be legal by the courts, both so that Parliament can see the scale of avoidance and ensure improvements are made to tax law.**
3. **The number of tax reliefs continues to grow but the scale and nature of the tax foregone is invisible to Parliament because HMRC refuses either to define them or list them comprehensively.** We see no case, other than to avoid accountability, for HM Treasury and HMRC to reject the previous Committee's recommendations to improve the transparency of the cost of tax reliefs to Parliament. The Office of Tax Simplification (OTS) has identified 1,140 tax reliefs, whereas HMRC lists about 400. We agree with the previous Committee's recommendation that HMRC publish and maintain an up to date list of tax reliefs using a definition agreed with the OTS that sets out each relief's purpose and its cost to the Exchequer. However, HMRC is not prepared to provide a comprehensive list of tax reliefs or to provide a definition of tax reliefs including those designed to encourage behavioural change (tax expenditures). HMRC believes some OTS-listed tax reliefs, such as zero rating for VAT, are so well established that they do not merit an evaluation of their costs and objectives. We note that other countries, such as Australia, France, Germany and New Zealand, publish more comprehensive information about tax reliefs and categorise them according to their objectives to enable more effective parliamentary scrutiny and accountability. HMRC told us that it focusses on the most important tax reliefs but has not identified which these are.
4. **Recommendation: HMRC should define the different types of tax relief, including those it considers to be tax expenditures. It should identify which reliefs it considers require monitoring and evaluation and publish this information to enable**

Parliament to decide which reliefs may require further scrutiny or legislative change.

5. **HMRC is still failing to provide an acceptable service to customers and could not tell us when it would be able to do so.** In March 2013, the previous Committee concluded that HMRC had “an abysmal record on customer service”, having only answered 74% of telephone calls received by its contact centres during 2011-12. In 2014-15, HMRC responded to just 72.5% of calls and over the first half of 2015 this had fallen to 50%. The previous Committee considered that HMRC’s target of answering 80% of telephone calls within five minutes was “woefully inadequate and unambitious” and recommended that HMRC should set a more challenging short-term target for call-waiting times and a long-term target that is much closer to industry standards. HMRC has consistently refused to set more demanding targets, however, and in 2014-15 it answered only 39% of calls within five minutes. HMRC did not provide us with any indication of when or by how much its customer service would improve, beyond a vague aim to improve year on year. It acknowledged that people are more likely to pay the right tax when they find HMRC easy to deal with, but, in the words of its own Chief Executive and Permanent Secretary, “we are still struggling”. We are concerned that customer service levels are so bad that they are having an adverse impact on the collection of tax revenues.
6. **Recommendation: HMRC should identify what impact its poor level of service is having on tax revenues and produce a detailed plan setting out how and when it will provide an acceptable standard of customer service. This should include a clear plan for the efficient management of its change programme and introduction of new IT systems.**
7. **HMRC’s performance measures do not cover delivering a consistent level of customer service throughout the year.** In response to our concerns about the poor customer service levels achieved, HMRC maintained that its main focus was on providing a consistent level of customer service throughout the year, rather than meeting annual targets. However, the consistency of the service is not measured by HMRC’s current performance indicators. HMRC aims to ensure through the introduction of its “once and done” system that taxpayers’ calls are resolved first time by skilled call handlers, thereby reducing the number of calls received. However, one consequence of the introduction of this new system has been a need for longer phone calls.
8. **Recommendation: HMRC should report its performance against measures which reflect all its aims, including providing a consistent level of service and ensuring that accurate and complete advice is provided first-time.**
9. **The number of criminal prosecutions for offshore tax evasion is still woefully inadequate.** HMRC’s investigations do not lead to sufficient prosecutions to provide an effective deterrent, particularly for wealthy individuals who hide their assets offshore. In December 2013, we argued that HMRC needed to demonstrate that it deals robustly with individuals and companies who deliberately mislead it and that HMRC should be more willing to pursue prosecutions against both individuals and businesses. Regrettably, since then HMRC appears either to have ignored our recommendation or to have made little progress. Incredibly, there have been only 11

prosecutions in relation to offshore tax evasion since 2010, and only one individual from the Falciani list (of some 3,600 potential UK tax evaders whose Swiss bank account details were leaked by a former employee of HSBC) has been prosecuted. HMRC told us that it had now exhausted its use of the Falciani data, which did not meet the standards required for UK evidence. It said that offshore tax evasion is one of the toughest areas to prosecute, with people deliberately disguising their activities, while those who facilitate this form of tax evasion were careful not to enter the United Kingdom. HMRC has offered disclosure facilities with reduced penalties for people who come forward and provide information on assets held offshore. We are in no doubt that the use of these disclosure facilities is not an adequate substitute for the deterrent effect of prosecution. That is particularly so given that by 2017, HMRC will receive tax data from 94 countries and will be able to detect evaders more easily, so these disclosure facilities will no longer be necessary. The vast majority of UK individuals pay what is due from them in tax. Those who do not must in future know that they could face prosecution if they deliberately seek to evade paying what is due.

10. **Recommendation:** *As previously recommended, HMRC should strengthen its capability to investigate offshore tax evasion and make tougher the criminal and civil sanctions it can apply. It should make clear that those who persist in their attempts to hide assets offshore will face the threat of prosecution, and should in future demonstrate the significance of this threat through its actions.*
11. **HMRC's public reporting of the additional tax revenue it generates from its compliance work (compliance yield) remains unnecessarily complicated and confusing.** HMRC has not made it sufficiently clear in its Annual Report that its estimate of compliance yield is not the amount of cash it has actually collected. It is a combination of measures, calculated in different ways and covering different time periods. It includes some cash that is owed, estimates of tax losses prevented and estimates of the impact of its work on tax revenue in future years. Most readers of HMRC's Annual Report would assume that the type of compliance yield it calls "cash collected" is cash actually received, but even this is not the case. "Cash collected" includes cash not yet received, not all of which will be collected. In addition, HMRC's approach of counting revenue it expects to collect in future years in this year's compliance figures is questionable and may well mislead people into believing that HMRC has recovered more tax than it really has.
12. **Recommendation:** *HMRC should report its compliance yield in much clearer and simpler terms. It should state how much cash its compliance activity has recovered each year, alongside its estimates of future revenue and losses prevented. It should also report the range of uncertainty around its estimates.*

1 Improving performance reporting

1. On the basis of a Report by the Comptroller and Auditor General, we took evidence from HM Revenue & Customs (HMRC) on its performance in 2014-15. HMRC collected £517.7 billion of tax revenues in 2014-15 (some 80% of total revenues raised by government) and paid out £42.8 billion in benefits (approximately one-fifth of the total paid by government). As it has done in each of the last 5 years, in 2014-15 HMRC collected more tax revenue than the previous year. Tax revenue collected increased by £11.9 billion (2.3%) on 2013-14. At the same time, HMRC reduced its administration expenditure from £3.4 billion to £3.1 billion, thereby improving the ratio of revenue collected per £1 of administrative expenditure from £138.14 in 2010-11 to £166.95 in 2014-15.¹ HMRC is in the process of introducing major changes to how it works to make greater use of digital services and reduce its costs.

2. In 2014-15, HMRC reported it had brought in more tax from its enforcement and compliance activities than ever before. It reported it collected £26.6 billion—meeting its target for total compliance yield of £26 billion.² “Compliance yield” is one of HMRC’s main performance indicators, which it reports in its annual report and accounts, and is used to agree targets with HM Treasury for spending on compliance. HMRC’s strategy over the past five years has been to increase tax revenue from its compliance work by £7 billion a year by 2014-15. HM Treasury agreed that to achieve this additional revenue, HMRC could reinvest £917 million of its efficiency savings.³

3. HMRC published 30 performance indicators in its 2014-15 Annual Report, setting out its main external commitments and its business plan priorities.⁴ These cover the three main objectives of HMRC: raising more revenue, maintaining customer service standards, and making savings through efficiencies and innovation. HMRC reports that it is on track or has delivered 17 of these commitments, but that 13 are delayed or not on track.⁵

4. HMRC’s estimate of the tax gap (the amount of tax revenue that is uncollected each year) was £34 billion in 2012-13.⁶ This figure included estimated tax avoidance of some £3.1 billion which included all of the schemes disclosed to HMRC under its Disclosure of Tax Avoidance Schemes (DOTAS) and the schemes which HMRC was investigating through the Accelerated Payments legislation.⁷ However, these figures exclude aggressive tax avoidance schemes, which while found legal by the courts, are contrary to the spirit of the law. HMRC noted that in the tax gap it counted the moneys it was entitled to collect but did not manage to collect. As a result, it excluded areas where there was “active tax planning that may move into aggressive”.⁸

5. The International Monetary Fund (IMF) reviewed HMRC’s tax gap analysis and concluded that HMRC produced one of the most comprehensive studies of the tax gap available internationally.⁹ However, the IMF recommended that HMRC should track the

1 C&AG’s Report, [HM Revenue & Customs Annual Report and Accounts 2014-15](#), HC 18, 16 July 2015

2 [C&AG’s Report](#), Figure 3.2

3 [C&AG’s Report](#), paras 3.1, 3.4

4 [Q 1](#)

5 HM Revenue and Customs, [HM Revenue and Customs Annual Report and Accounts 2014-15](#), HC 18, July 2015

6 [C&AG’s Report](#), paras 2.3-2.5

7 [Q 82](#); HM Revenue and Customs, [Measuring tax gaps 2014 edition](#), October 2014

8 [Q 78](#)

9 [Qq 80, 88](#)

amount of tax that is lost through aggressive tax avoidance,¹⁰ something the previous Committee also recommended in December 2013.¹¹ We questioned why HMRC had not reported the scale of aggressive tax avoidance, as part of or separate to its tax gap analysis.¹² In response HMRC told us that there were “real problems of definitional quality” when it comes to deciding the boundary between legitimate tax planning and aggressive tax avoidance.¹³

6. In collecting taxes HMRC is also responsible for administering tax reliefs, some of which relieve tax for particular groups or activities to achieve social or economic objectives. HMRC lists about 400 tax reliefs each year to provide transparency whereas the Office of Tax Simplification (OTS) has identified about 1,140 reliefs.¹⁴ This Committee has previously recommended that HMRC should set out how it intends to improve the transparency of the costs of tax reliefs to Parliament and called for HMRC to publish and maintain an up to date list of tax reliefs using a definition agreed with the OTS that sets out each relief’s purpose and its cost to the Exchequer.¹⁵

7. We questioned HMRC on how it planned to improve transparency on tax reliefs to enable a more effective Parliamentary scrutiny and accountability.¹⁶ HMRC’s response was that a number of OTS-classified reliefs were so well embedded in the UK tax system, such as the zero rating for VAT, that they do not merit a full evaluation of their effects, and that it would rather focus on a small subset of reliefs that are “topically controversial”.¹⁷

8. The budgeting and review processes of tax reliefs in some countries tend to be more sophisticated and transparent. For example, in Australia, France, Germany, Ireland, the Netherlands and New Zealand, tax reliefs are categorised by their objectives.¹⁸ HMRC did not wholly accept our reference to other countries on the basis that different definitions and forms of scrutiny are used which prevent a like-for-like comparison.¹⁹

10 International Monetary Fund, [Country Report No. 13/314, United Kingdom: Technical Assistance Report – Assessment of HMRC’s Tax Gap Analysis](#), October 2013

11 [Qq 78, 82](#); HC Committee of Public Accounts, [HMRC Tax Collection: Annual Report & Accounts 2012-13, Thirty-fourth Report of Session 2013-14](#), HC 666, December 2013

12 [Q 80](#)

13 [Qq 79-82](#)

14 [Qq 149-150](#); C&AG Report, [The effective management of tax reliefs, Session 2014-15](#), HC 785, 21 November 2014

15 [Q 149](#); HC Committee of Public Accounts, [The effective management of tax reliefs, Forty-ninth Report of Session 2014-15](#), HC 892, March 2015

16 [Q 149](#)

17 [Q 150](#)

18 [Q 151](#)

19 [Q 153](#)

2 Customer Service

9. We receive many complaints from our constituents about the difficulties they encounter when dealing with HMRC.²⁰ This may reflect the fact that HMRC has failed to deliver the majority of its key performance indicators for customer service. In 2014-15 seven out of 11 of HMRC's commitments on customer service were either delayed or not on track. These included its commitment to increase to 75.8% the proportion of customers who find HMRC straightforward to deal with, and its targets to answer customers' phone calls and respond to their letters.²¹

10. In 2014-15, HMRC answered 73% of all calls to its contact centres against its target of 80%, a decrease of 6% year-on-year.²² Over the first half of 2015, HMRC answered only 50% of calls.²³ It also managed to answer only 39% of calls within five minutes.²⁴ The previous Committee considered that HMRC's target of answering 80% of telephone calls within five minutes was "woefully inadequate and unambitious" and recommended that HMRC should set a more challenging short-term target for call-waiting times and a long-term target that was much closer to industry standards.²⁵ HMRC, however, disagreed with the Committee's recommendation on the grounds that improving the time that customers wait to speak to an HMRC advisor should be balanced with the costs of doing so and with other priorities, such as improving the quality of advice given to customers.²⁶

11. We challenged HMRC to provide us with a fixed timetable for improving its customer service to an acceptable level.²⁷ HMRC accepted that its customer service performance had not been good enough, but was not willing to provide any indication of when its telephone service would improve. HMRC told us only that it aimed to improve its performance year-on-year,²⁸ and maintained that it could not "fix customer service, which is a priority [...] without making greater use of technology"²⁹, which is one of the main components of its change programme.³⁰

12. HMRC also told us that its most important aim was to provide a consistent level of service, rather than to hit the annual targets it has set.³¹ However, we have not seen evidence of any target or performance indicator that measures this aspect of customer service. As a result, HMRC's reporting of its customer service performance does not reflect its stated priorities.³²

13. HMRC recognised the importance of customer service and apologised for its performance in this area at the end of last year and in the first few months of this year. HMRC acknowledged that people are more likely to pay the right tax when they find HMRC easy to deal with and told us that it did not believe the overall trend in its customer

20 [Qq 46, 155](#)

21 HM Revenue and Customs, [HM Revenue and Customs Annual Report and Accounts 2014-15](#)

22 [Qq 4, 9](#)

23 [Q 12](#)

24 [Qq 1, 4, 8](#)

25 Committee of Public Accounts, [HMRC: Customer service, Thirty-sixth Report of Session 2012-13](#), HC 869, March 2013

26 HM Treasury, [Treasury Minutes, Cm 8652](#), June 2013

27 [Qq 4, 7](#)

28 [Qq 4, 7](#)

29 [Q 26](#)

30 [Q 26](#)

31 [Qq 4, 7-9](#)

32 [Qq 3, 10-11](#)

service was worsening and that its focus was on a balance of performance indicators for customer service.³³ HMRC noted that it had a number of initiatives, such as a new telephony system and its ‘once and done’ approach, which should result in improvements to its customer service.³⁴ Its ‘once and done’ system has been introduced to resolve callers’ queries first-time, but in the short term has led to longer calls.³⁵ HMRC told us that its new telephony system designed to manage better the volume of phone calls across its contact centres should have a positive impact on customer service in the medium term.³⁶

14. HMRC intends, through the implementation of its change programme, to modernise the services it provides to its customers through the better use of technology, for example, by introducing an online renewals system for tax credits claimants.³⁷ Introducing new information technology (IT) is therefore a key part of HMRC’s plans to deliver service improvements to customers. We asked HMRC how it was mitigating the risks associated with the replacement of its Aspire contract, through which HMRC has managed its IT capability since 2004. HMRC told us that it was breaking up the Aspire contract in phased steps and bringing the different services in-house in stages in order to mitigate the risks to customer service and tax collection.³⁸ Some of the services that will be brought in-house may subsequently be outsourced.³⁹

33 [Qq 2, 8](#)

34 [Qq 2, 4, 11, 13-14, 27, 35, 46](#)

35 [Q 2](#)

36 [Q 4](#)

37 [Qq 13-16, 21-23](#)

38 [Qq 17-18](#)

39 [Q 19](#)

3 Tackling non-compliance

15. The latest data show tax evasion and tax avoidance constituted £4.1 billion (12%) and £3.1 billion (9%) respectively of the total tax gap of £34 billion in 2012-13.⁴⁰ In November 2014, the previous Committee raised concerns about HMRC's slow progress in acting on information from the Falciani list, which identified some 3,600 UK individuals potentially evading tax whose Swiss bank account details were leaked by a former employee of HSBC. HMRC had recouped £136 million from these investigations by November 2014.⁴¹ However, 10 months later HMRC told us that despite initiating 950 enquiries it had still only prosecuted one individual from the list and recovered £142 million in total.⁴² HMRC told us that it had now exhausted its use of the Falciani data, which did not meet the standards required for UK evidence and did not anticipate any further prosecutions.⁴³

16. More generally, HMRC informed us that there have been only 11 prosecutions in relation to offshore tax evasion over the past five years resulting in 15 years of jail time collectively.⁴⁴ In December 2013, this Committee concluded that HMRC needed to demonstrate that it deals robustly with individuals and companies who deliberately mislead it and that HMRC should be more willing to pursue prosecutions against individuals and large businesses.⁴⁵ HMRC told us that it expected that there would be more prosecutions in the future but explained that prosecuting offshore tax evasion was difficult as people deliberately disguised their activities, and facilitators of tax evasion were very careful not to enter the United Kingdom.⁴⁶

17. HMRC offers disclosure facilities for people who have evaded tax offshore and want to settle their tax affairs. Many of the people on the Falciani list settled their affairs using such disclosure facilities. These offer reduced penalties of up to 30% of the tax due compared to a maximum penalty of 200% where there is no voluntary disclosure.⁴⁷ By 2017 HMRC will be automatically exchanging taxpayer information with 94 countries. HMRC told us that this would allow it to detect tax evaders without the need for disclosure facilities, and make it more difficult for offshore tax evaders to hide what they are doing.⁴⁸

18. In September 2014 the previous Committee recommended that HMRC publish more detail about how it calculates compliance yield (the additional tax brought in or protected from its compliance and enforcement activities), be clearer about how much it has actually collected in cash terms, and explain how uncertainty affects its estimates. HMRC reported in its 2014-15 Accounts that it had generated additional tax revenue of £26.6 billion from its compliance work. This figure is a combination of a number of different measures, calculated in different ways covering different time periods. The total comprised £9.8 billion of 'cash collected', £7.9 billion of 'revenue losses prevented', £6.7 billion of 'future

40 [C&AG's Report](#), Figure 8

41 [C&AG Report, Increasing the effectiveness of tax collection: a stocktake of progress since 2010, Session 2014-15, HC 1029-I](#), 6 February 2015

42 [Qq 52-53, 57, 130](#)

43 [Q 52](#)

44 [Qq 54-55, 138-139](#)

45 [Committee of Public Accounts](#), HMRC Tax Collection: Annual Report & Accounts 2012-13

46 [Q 56](#)

47 [Qq 59-63](#)

48 [Q 139](#)

revenue benefit’, £1.3 billion of ‘product and process yield’ and £768 million of ‘accelerated payments’.⁴⁹

19. The ‘cash collected’ figure includes cash not yet collected, some of which will never be collected.⁵⁰ The estimate of revenue losses that HMRC has prevented comprises two elements: the prevention of fraudulent and incorrect repayment claims; and the disruption of organised criminal gangs.⁵¹ HMRC’s model to estimate its impact, however, does not take into account displacement of criminal activity to other gangs, which gives rise to the potential risk of overstating the effectiveness of its performance in the organised crime arena.⁵²

20. HMRC’s approach of counting ‘future revenue benefit’, which relates to the monies it expects to collect in future years, in its compliance figures for the current year is also questionable and confusing. It could easily mislead taxpayers into believing HMRC has recovered more tax than it really has.⁵³ HMRC told us that this was an issue that the National Audit Office had also raised and it was therefore considering whether to count this in a different way.⁵⁴ HMRC also acknowledged that some of the £768 million of accelerated payments collected would have to be paid back to taxpayers in future years.⁵⁵ HMRC noted that this was a net figure of payments received less amounts refunded.⁵⁶

49 [Q 83; C&AG’s Report, Figure 14, Figure 16](#)

50 [Qq 83-89, 97](#)

51 [Q 91](#)

52 [Qq 92-94](#)

53 [Qq 100-103](#)

54 [Q 102](#)

55 [Qq 105-111, 113-114](#)

56 [Q 112; HM Revenue and Customs, \[HM Revenue and Customs Annual Report and Accounts 2014-15\]\(#\)](#)

Formal Minutes

Wednesday 28 October 2015

Members present:

Meg Hillier, in the Chair

Mr Richard Bacon

Deidre Brock

Caroline Flint

Kevin Foster

Nigel Mills

Stephen Phillips

Bridget Phillipson

John Pugh

Karin Smyth

Mrs Anne-Marie Trevelyan

Draft Report (*HM Revenue & Customs performance 2014–15*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 20 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Sixth 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 4 November at 3.30 pm]

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the Committee's [inquiry web page](#).

Wednesday 9 September 2015

Question number

Jennie Granger, Director General for Enforcement and Compliance, HMRC,
Justin Holliday, Chief Finance Officer, HMRC and **Lin Homer**, Chief Executive
and Permanent Secretary of HMRC

[Q1–155](#)

Published written evidence

The following written evidence was received and can be viewed on the Committee's [inquiry web page](#). HSR numbers are generated by the evidence processing system and so may not be complete.

- 1 HM Revenue & Customs ([HSR0003](#))
- 2 HM Revenue & Customs ([HSR0001](#))

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the Committee's website at www.parliament.uk/pac.

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

Session 2015–16

First Report	Financial sustainability of police forces in England and Wales	HC 288
Second Report	Disposal of public land for new homes	HC 289
Third Report	Funding for disadvantaged pupils	HC 327
Fourth Report	Fraud and Error Stocktake	HC 394
Fifth Report	Care leavers' transition to adulthood	HC 411
First Special Report	Unauthorised disclosure of draft Report in the previous Parliament	HC 539