



Treasury Committee

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Ms Jane Ellison MP
Financial Secretary to the Treasury
HM Treasury
1 Horse Guards Road
London
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7 February 2017

Dear Jane,

Making Tax Digital

Thank you for your letter of 31 January.

You specifically refer to the impact assessment. As you note, the Government's estimate of the transitional costs (£280 per business) is far lower than the estimate given to the Committee by the Federation of Small Businesses (£2,770 per year per business).

You have provided some detail to support your estimate. I would be grateful for any further information that you have to support that number.

The impact assessment also states that the updated revenue estimate will be published in Budget 2017. The Treasury Committee will, no doubt, discuss these estimates with the Chancellor when we see him in April.

I will be placing this letter, and your response in due course, in the public domain.

*Yours sincerely,
Andrew*

RT HON ANDREW TYRIE MP
CHAIRMAN OF THE TREASURY COMMITTEE