

Ms Margaret Curran
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Business
By email

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Dear Margaret,

Thank you for sharing with us the results from your survey of CIOT and ATT members. HMRC are grateful for the involvement of CIOT and ATT in the Client Notification policy's implementation, and we welcome feedback from industry on this to assist with future policy development. The results from your survey are therefore particularly helpful, have been noted, and will be taken into account if any similar measures are considered in the future.

The executive summary mentions that many members felt that HMRC should have issued the letter directly to customers. The policy was designed to ensure that the individuals most likely to be affected by HMRC receiving financial account information under the CRS were aware of the forthcoming information exchanges and of the opportunity to come forward to regularise their tax affairs where necessary. HMRC would not have been able to identify individuals who had received offshore advice or services without the assistance of CIOT and ATT members.

I would also like to thank CIOT and ATT for helping to raise awareness of the Client Notification policy and for the assistance and guidance you provided to your members in the lead up to the client notification deadline.

Yours sincerely

John Shuker