

Agent Standards and Enforcement Policy Team
100 Parliament St
London, SW1A 2BQ

15 September 2025
Our Ref: TechCDR 2267

Dear Policy Team,

Further to the publication of HMRC's policy paper <https://www.gov.uk/government/consultations/closing-in-on-promoters-of-tax-avoidance/outcome/closing-in-on-promoters-of-marketed-tax-avoidance-summary-of-responses> we are writing on behalf of ACCA to highlight our principle observations and concerns.

Tax laws can be split into two categories: enabling legislation, which creates the framework (legal and administrative) within which taxpayers and their advisers discharge their obligations, and preventative legislation, designed to counter deliberate abuse of the enabling legislation. The former should be as simple, broad ranging and easily understood as possible. The latter are aimed specifically and deliberately at people who are by definition prepared to play outside both the letter and the spirit of the rules, and can be expected to challenge the Revenue's actions in every possible way, so need to be as carefully designed as possible and the interactions with other factors considered.

We are encouraged by HMRC's openness to discussing the impact of any changes in this area. We are concerned that the legislative change does not meet the policy objective and imposes burdens on HMRC, taxpayers and their agents. Balancing the costs and implications for all stakeholders is an essential element in the design of these measures. Given the difficulty of tackling the issue head on from a legislative perspective we would urge HMRC to withdraw the current draft and continue to work with stakeholder on improved legislation and alternative strategies. It is more important that these measures work well than that they are implemented quickly, and the deadline of a particular Finance Bill should not drive the adoption of flawed strategies.

We would welcome the opportunity to discuss these matters further.

Yours sincerely



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