



HM Revenue
& Customs

John-Paul Marks
Chief Executive and First
Permanent Secretary

Queen Elizabeth House
1 Sibbald Walk
Edinburgh
EH8 8FT

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Dear Emma,

Thank you for the invitation to the CIOT/ATT event last week in Scotland. It was a lovely event, and I appreciated the opportunity to meet colleagues.

Thank you for the kind welcome. I am committed to working with you and ATT members to improve, modernise and reform the UK tax system.

Thank you for your letter of welcome. I'm pleased to hear of the quality of your working relationship with HMRC. I am committed to building on those foundations, so HMRC works in the open and in partnership, responding well to feedback.

I appreciate ATT's active engagement and participation, from co-chairing forums, responses to consultations, and working collaboratively and pragmatically to find solutions. We value your expertise and appreciate your contribution.

I know Jonathan Athrow recently held discussions with ATT and other Professional Bodies emphasising our commitment to open dialogue and ensuring we have a strong, forward looking strategic partnership with ATT and your partners. This is very important to us, as we collaboratively tackle the challenges, both currently and over months and years to come. We are committed to periodic reviews with you to assure and improve this partnership approach.

As you know, we are committed to publishing a Transformation Roadmap, so we can set out openly our plan to modernise and reform the tax system. This is a substantial piece of work, and I am confident the investment will pay dividends as we clarify intent and move forward together. I am pleased that engagement in this space is positive.

Thank you for supporting the development of Making Tax Digital. The Programme is continuing the testing phase and working at pace, and we appreciate your support to help get this right.

I am very keen that we continue to hear your ongoing insights and welcome the continued support and active input into how, in collaboration, we tackle the issues and challenges facing the tax system. I look forward to working with you and members of ATT.

Best wishes,

John-Paul Marks
CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY

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