



4 September 2025

Dan Tomlinson MP
Exchequer Secretary to the Treasury
HM Treasury
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Dear Minister,

Congratulations on your appointment as Exchequer Secretary.

The Association of Taxation Technicians (ATT) is a charity and the leading professional body for those providing UK tax compliance services. Drawing on our over 10,000 members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

We look forward to working with you in your new role. We appreciate you will have a full in-tray, including the delivery of Making Tax Digital (MTD), modernising HMRC, improving service levels and planning for the forthcoming Budget. However, whilst media and political debate is, understandably, focused on potential changes to rates and reliefs at the Budget, it is essential to ensure that the tax system is also administered effectively.

Our members continue to experience significant problems with HMRC's performance. We are keen to work with you to support HMRC's management of its workload. Our members would be keen to do more online with HMRC, but there are significant gaps in HMRC's digital services and even where services do exist, agents do not always have access to the full range of digital services available to taxpayers.

We therefore welcomed the publication of HMRC's Transformation Roadmap earlier this year. However we remain concerned that, beyond some short term timings, the roadmap has no clear delivery timescale. There is also a risk that HMRC could use digital services to mask complexity. It would be helpful to take a more coherent approach to simplification, including the possibility of reviewing policy, before building new digital services. For example, for income tax, we believe there should be a wider review of the policy as to who should (and shouldn't) be in self-assessment. The relevant law, systems and guidance should then be adjusted as needed to reflect the decisions taken.

Another area where clarity would be welcome is the longer term aims for regulation of the tax profession. As a tax professional body, we had a particular interest in the HMRC consultation 'Raising standards in the tax advice market – strengthening the regulatory framework and improving registration' which took place in 2024. The outcome of that consultation stated that the Government would continue to work with the sector to consider options for strengthening the regulatory framework of the tax advice market. However, despite other key proposals (such as those around agent registration and facilitated non-compliance) being progressed, little further has been said in this area. Given the potential impact of any changes, it would be helpful if the Government could confirm their intentions as soon as possible.

We also note that we are still awaiting the outcome of the HM Treasury consultation 'Reforming anti-money laundering (AML) and counter-terrorism financing supervision', which closed on 30 June 2023. This could have a significant impact on the regulatory landscape going forward, and we would encourage the Government to respond to this consultation as a matter of urgency.

We would be happy to meet with you to discuss these and other issues.

Yours sincerely,

A handwritten signature in black ink that reads "Graham Batty". The signature is written in a cursive style with a long, sweeping underline.

Graham Batty
President
Association of Taxation Technicians