



House of Commons

Committee of Public Accounts

HM Customs and Excise: Standard Report 2004–05

**Forty–eighth Report of
Session 2005–06**



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Session 2005–06

*Report, together with formal minutes,
oral and written evidence*

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The Committee of Public Accounts

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Publications

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at <http://www.parliament.uk/pac>. A list of Reports of the Committee in the present Session is at the back of this volume.

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Contents

Report	<i>Page</i>
Summary	3
Tobacco strategy	3
VAT debt management	3
Conclusions and recommendations	5
1 Tobacco strategy	7
Counterfeit cigarettes	8
Hand-rolling Tobacco	8
The Department's use of resources	9
Co-operation with manufacturers	9
Measuring the size of the illicit market	10
2 VAT debt management	12
Suspended debt	13
Level of reported debt	14
Formal minutes	16
Witnesses	17
List of written evidence	17
List of Reports from the Committee of Public Accounts Session 2005–06	18

Summary

Tobacco strategy

HM Customs and Excise (the Department) collects some £8 billion in tobacco revenue each year. The Department estimated that in 2003–04 the total loss of excise duty and VAT from tobacco fraud was £2.9 billion: £2.2 billion on cigarettes and £0.7 billion on hand-rolling tobacco.

In March 2000 the Department launched the ‘Tackling Tobacco Smuggling Strategy’, which aimed to cut the level of tobacco fraud. Between 2000–01 and 2003–04 the market share represented by illicit cigarettes fell from 21% to 16%, producing an extra £2.1 billion in revenue in 2003–04.¹ The Strategy has ensured that on average almost £1.5 billion per annum in additional revenue has been collected since its launch. The Department has not yet produced an estimate for 2004–05 but believes it is likely to show an increase in the level of fraud.

The Department’s efforts to counter the smuggling into the United Kingdom of cigarettes manufactured in the UK but destined for other markets have met with some success. The Department is seeking to strengthen its co-operation with manufacturers to combat this type of smuggling activity.

There has been a significant increase in the proportion of counterfeit cigarettes smuggled into the UK. Counterfeit cigarettes are predominantly manufactured in the Far East and Eastern Europe, and distributed outside normal retail outlets. As well as having an adverse impact on revenue collected, counterfeit tobacco also presents an increased health risk. The Department has reviewed the Tobacco Strategy to counter the growing threat from counterfeit cigarettes and to combat the smuggling of hand-rolling tobacco.

VAT debt management

The Department collects gross VAT receipts of more than £125 billion a year. Most businesses remit by the due date but some fall into arrears. At March 2005 the Department reported that overdue VAT amounted to £2.6 billion. The VAT debt management team aims to reduce the debt outstanding, maximise revenue collected and encourage improved compliance in future.

In June 2003 we noted a rapid rise in VAT debt levels and the need to reverse this trend.² Since 2002, the Department has re-engineered the structures, systems and training for VAT debt management with the aim of promoting consistent, effective debt collection practices. In 2004 the Treasury provided funding for 150 additional staff and the IT debt case handling system was upgraded.

1 HM Revenue and *Customs Annual Report 2004–05 and Autumn Performance Report 2005* (Cm 6691), 19 December 2005

2 21st Report from the Committee of Public Accounts, *The operations of HM Customs and Excise 2001–02* (HC 398, Session 2002–03)

These changes have produced some improvement in aspects of debt management: an extra £299 million debt was collected in 2004–05. Debt that is immediately recoverable stood at £912 million in March 2005, its lowest level for three years. Reported debt, which includes recoverable debt and debt which the Department is currently unable to collect, continues to rise. At March 2005 reported debt stood at £2.6 billion, 24% more than the March 2002 figure of £2.06 billion. The Department believes that this increase is partly due to their success in combating missing trader fraud.

The Department has however failed to resolve the significant differences between its VAT mainframe accounting system and its trader register, which meant that some £900 million of debt was not reflected in the debt case management system and therefore not under active management. The Department is working to ensure that all VAT debt is transferred on to the trader register, and expects to achieve this by July 2006.

Conclusions and recommendations

The Tobacco Strategy

- 1. HM Customs and Excise (the Department) has succeeded in reducing the market share for illicit cigarettes from 21% to 16% over four years, and estimates that in 2003–04 it collected an additional £2.1 billion in tobacco duty.** But tobacco fraud remains significant and the Department estimates that £2.9 billion revenue was lost in 2003–04. The additional funding to support the Tobacco Strategy in the three years from 2000–01 to 2002–03 was £209 million. The Department and the Treasury should carry out a cost benefit analysis on what could be achieved in reducing further the loss from tobacco fraud by devoting more human and technical resources to the task.
- 2. Counterfeit cigarettes represent about one quarter of the illicit cigarette market and account for half the cigarettes seized by the Department.** The cigarettes are manufactured in the Far East and Eastern Europe and then distributed in the UK outside normal retail outlets. The Department is working with overseas revenue authorities in an effort to disrupt the supply of counterfeit cigarettes at source and in transit. It should co-ordinate its strategy with local authorities trading standards departments to tackle the distribution networks for this tobacco.
- 3. Counterfeit tobacco is of inferior quality and presents an additional health risk to consumers.** The Department should seek to reduce the demand for counterfeit cigarettes by working with the Department of Health on a joint publicity campaign to raise public awareness of the particular health risks associated with counterfeit tobacco.
- 4. The seizures of genuine UK brands have fallen significantly, from 75% of large seizures in 2001 to 35% in 2005.** The Department has updated its Memoranda of Understanding with the leading tobacco manufacturers to combat the smuggling of their products. It also proposes to seek statutory backing to the agreements, introducing fines for loss of revenue where manufacturers' brands are being illegally sold in the UK. The Department should set a separate target to achieve a further reduction in genuine cigarettes smuggled into the country.
- 5. Revenue losses from hand-rolling tobacco are currently estimated to cost the Exchequer £0.7bn a year.** Leading brands of hand-rolling tobacco despatched to other countries in the European Union are being smuggled back into the UK. The Department has now extended its Memoranda of Understanding with leading manufacturers to cover hand-rolling tobacco. The Department's Public Service Agreement target on cigarette smuggling should be extended to include all tobacco products.
- 6. Tobacco manufacturers consider that the Department underestimates the non-UK duty paid share of the cigarette market by 3% to 4%.** Different data sources are used by the Department and the manufacturers, so assessments on the overall level of tobacco fraud are likely to differ. The Department should work with manufacturers and distributors to achieve a better understanding of the trends in

tobacco fraud, to identify emerging threats and therefore deploy its resources more effectively to counter tobacco fraud.

VAT debt management

7. **Debt recorded on the Department's Trader Register, its case management system, increased from £2.0 billion in March 2002 to £2.6 billion in March 2005.** The un-collectable elements, relating to missing traders, ongoing criminal investigations, or debt under dispute by the trader, increased from £822 million to £1,641 million over the same period. The Department's success in bringing new debt onto the Trader Register is undermined by its inability to bring it into collection. The Department needs to establish clear procedures to review un-collectable debt cases regularly, with targets set for their resolution.
8. **In March 2005, some £1.3 billion of debt recorded in the Department's VAT Mainframe accounting system had not been transferred on to the Trade Register.** £400 million was due to timing differences, but some £900 million represented debt that should have been transferred to the Trader Register and actively managed. The failure to align the two systems undermines the Department's efforts to improve its recovery of VAT. The Department should promptly notify and record all VAT debt on the Trader Register so that it can actively manage it.
9. **As a result of the Department's actions the overall level of recoverable debt has decreased from £1,240 million in March 2002 to £913 million in March 2005.** This improvement in performance followed the introduction of some 150 additional staff on debt management activity. The Department should see how its performance on the collection of VAT debt now compares with that of other EU Member States.

1 Tobacco strategy

1. HM Revenue and Customs (the Department) collects some £8 billion per annum in duty and VAT on the sale of cigarettes and tobacco. Revenue losses to the Exchequer from tobacco smuggling continue to be significant. The Department estimate that of 73 billion cigarettes consumed in the UK in 2003–04, some 12 billion were successfully smuggled into the country. It also estimates that the total revenue loss from the smuggling of cigarettes and hand-rolling tobacco in 2003–04 was £2.9 billion (**Figure 1**). It is yet to produce figures for 2004–05, but it expects that these will show that the illegal share of the cigarette market is increasing.³

Figure 1: Cigarette illicit market share, performance against PSA target, and estimated Revenue losses

	2000–01	2001–02	2002–03	2003–04	2004–05
Total cigarettes consumed, of which:	£77bn	75.0bn	73.0bn	72.5bn	na
UK duty paid	56bn	54.5bn	54.5bn	54.0bn	52.0bn
Legally shopped	5bn	6.0bn	7.0bn	6.5bn	5.0bn
Cigarettes successfully smuggled	16bn	14.5bn	11.5bn	12.0bn	na
PSA Target –Illicit market share	na	22%	21%	20%	18%
Cigarette illicit market share (outturn)	21%	20%	15%	16%	na
Estimated revenue loss from fraud and smuggling, of which:	£3.4bn	£3.1bn	£2.6bn	£2.9bn	na
Cigarettes	£2.7bn	£2.5bn	£2.0bn	£2.2bn	na
Hand-rolling tobacco	£0.7bn	£0.6bn	£0.6bn	£0.7bn	na

Source: HM Revenue and Customs⁴

2. In March 2000, the Department announced the ‘Tackling Tobacco Smuggling Strategy’ and its aim to reduce the smuggled or illicit share of the market in cigarettes and tobacco. It has a Public Service Agreement (PSA) target to reduce this share to no more than 17% by March 2006.⁵ Between 2000–01 and 2003–04 it had already reduced the illicit share of the cigarette market from 21% to 16%, producing an extra £5.8 billion in revenue that would otherwise have been evaded.⁶

3. The Department’s implementation of the Tobacco Strategy focused on cigarettes legally manufactured in the United Kingdom and destined for overseas markets, being smuggled

3 Q 4

4 HM Revenue & Customs *Annual Report 2004–05 and Autumn Performance Report 2005* (Cm 6691), 19 December 2005

5 PSA Target 1b

6 HM Revenue & Customs *Annual Report 2004–05 and Autumn Performance Report 2005* (Cm 6691), 19 December 2005

back into the UK. Although the Department has been successful in reducing the smuggling of genuine brand cigarettes, it now faces a growing threat from the smuggling of counterfeit cigarettes illegally manufactured overseas.⁷ 54% of cigarettes seized in 2003–04 were counterfeit, although the Department believes that counterfeit cigarettes are likely to represent one quarter of the cigarettes that are successfully smuggled.⁸

Counterfeit cigarettes

4. The threat from counterfeit cigarettes differs from that posed by the smuggling of genuine cigarettes. The Department believes that the profit on counterfeit cigarettes is four to five times greater than that made on the smuggling of genuine brands.⁹ Counterfeit cigarettes are manufactured in the Far East and in Eastern Europe, usually from locally sourced tobacco. They are smuggled into the UK through a variety of routes, including deep-sea container traffic and roll-on roll-off traffic through Dover.¹⁰ Very little of the counterfeit cigarette trade is through retail chains, the majority is through car boot sales, street markets, pubs, and in factories.¹¹

5. The Department relies heavily on intelligence in combating the counterfeit trade. It works with the revenue authorities in the Far East and in Eastern Europe to try to detect sources of manufacture and smuggling routes. It has recently concluded a Memorandum of Understanding with the Chinese Revenue Department on tobacco smuggling. Last year the Chinese authorities disrupted some 2,000 counterfeit tobacco plants.¹²

6. The Department seeks to disrupt the supply of counterfeit cigarettes before they reach the UK retail market, through seizures and the dismantling of the gangs responsible. It is working with some local councils, local health trusts, and the police to identify and disrupt the networks for distribution of counterfeit cigarettes once they are smuggled into the country.¹³ The risks to health of counterfeit cigarettes are even greater than those posed by genuine cigarettes.¹⁴ A key part of the developing strategy will involve publicity to inform the consumer of these dangers.¹⁵

Hand-rolling Tobacco

7. The illicit trade in hand-rolling tobacco is significant. In 2003–04 the Department estimated that it represented an estimated 57% of the total market, with a revenue loss of £0.7 billion. It realised in 2003 that this trade was different from cigarette smuggling and demanded different measures. But it is still developing new measures as part of a new

7 Q 7

8 C&AG's Report, *Standard Report on HM Customs & Excise 2004–05*, page R13 para 32

9 Q 65

10 Q 62–63

11 Q 87

12 Q 64

13 Q 88

14 Q 61

15 Q 88

strategy which it plans to produce in the 2006 Budget.¹⁶ This illicit trade involves leading brands, manufactured for sale in countries like Belgium and the Netherlands, being smuggled back in to the UK through passenger traffic.¹⁷

8. Hand-rolling tobacco is not in the Department's PSA target. It had seen cigarettes as the main tobacco smuggling problem and the bulk of the revenue loss. Having succeeded in reducing the trade in illicit cigarettes by one quarter, it is looking to tackle hand-rolling tobacco as well.¹⁸ A PSA target may be set for hand-rolling tobacco as part of the new strategy.¹⁹

The Department's use of resources

9. The strategy involved £209 million of additional funding, covered the three financial years from 2000–01 to 2002–03, and aimed to provide around 1,000 extra staff in support of law enforcement activity. Additional measures included the introduction of 'UK Duty Paid' fiscal marks for UK manufactured tobacco products and stronger penalties for smuggling offences.²⁰

10. The Department has deployed its law enforcement staff flexibly to address a range of smuggling risks, including those of drugs and animal products, as well as tobacco.²¹ It had shifted resources from tackling tobacco fraud in 2004–05 to address a particular risk presented by class A drugs. This was a temporary phenomenon, however, and it has now switched these resources back to tobacco fraud.²²

11. In 2007–08 the Department aims to reduce the illicit market share to 13%.²³ The achievement of this more stringent target will depend on the strength of its attack on organised crime. It considers that it has made the necessary changes in its strategy and has the resources to deliver it.²⁴

Co-operation with manufacturers

12. In our earlier report on tobacco smuggling we noted the Department's concern at the level of seizures of cigarettes manufactured by Imperial Tobacco and the perceived lack of co-operation from the company in assisting with its investigations.²⁵ Since then the Department has signed Memoranda of Understanding (MoUs) with the three largest cigarette suppliers to the UK market. In 2000–01 75% of large seizures of smuggled

16 Q 93

17 Q 94

18 Q 96

19 Q 97

20 C&AG's Report, page R8 para 5

21 Q 5

22 Q 6

23 Q 76

24 Q 77

25 3rd Report from the Committee of Public Accounts, *Tobacco smuggling* (HC 143, Session 2002–03), para 5

cigarettes were UK brands. With the co-operation from manufacturers and the introduction of MoUs this has now fallen to 35%.

13. The Department did not sign a European Union-wide agreement with Philip Morris because it believed that its cigarettes only represented 2% or 3% of the illegal market in the UK. It has instead concentrated on the MoUs with the three largest suppliers.²⁶

14. The Government announced in the Pre Budget Report 2005 that it had decided to give statutory backing to the MoUs between the Department and the tobacco manufacturers. The MoUs, which will be extended to all tobacco manufacturers, will be reinforced by a penalty regime.²⁷ The Department is also discussing with the manufacturers whether hidden data can be incorporated into packs, which would enable the source of cigarettes to be more easily identified.

Measuring the size of the illicit market

15. The Department's measure of tobacco fraud is based on the volume of cigarettes in the market. Each year it has published a provisional estimate of the illicit market share based on data from the Office for National Statistics (ONS) Omnibus Survey. This estimate is revised when more accurate data on cigarette consumption from ONS' General Household Survey is available. Under this revision process, the Department's provisional estimate of illicit market share for 2003–04 was recently increased from 15% to 16%. It has not yet published an estimate for 2004–05 as it no longer considers the provisional data in the ONS Omnibus Survey to be sufficiently reliable. It now aims to produce an estimate based on data from the General Household Survey in time for the 2006 Budget.²⁸

16. The Department and the tobacco manufacturers disagree on the overall level of tobacco smuggling and its nature. The Department estimates that over the last five years the total non-UK duty paid market share for cigarettes – represented by the illicit trade and legitimate cross border shopping – has remained at 25% to 27% of the cigarette market (**Figure 2**). The manufactures believe that these figures underestimate the non-UK duty paid market share by 3 to 4%. They also believe a greater proportion of the smuggling comes from within the European Union.²⁹

26 Q 58

27 Q 9

28 Q 47

29 C&AG's Report, page R13, para 31

Figure 2: Cigarettes: revenue not collected and market shares

	2000-01	2001-02	2002-03	2003-04	2004-05
Illicit (fraud and smuggling) (£bn)	£2.7bn	£2.5bn	£2.0bn	£2.2bn	na
Illicit market share (outturn)	21%	20%	15%	16%	na
Cross-border shopping (£bn)	£0.8	£1.0bn	£1.2bn	£1.2bn	£1.0bn
Cross-border shopping market share	6%	8%	9%	9%	na
Total non-UK duty paid (£bn)	£3.5bn	£3.5bn	£3.2bn	£3.4bn	na
Total non-UK duty paid market share	27%	27%	25%	26%	

Source: HM Revenue and Customs³⁰

17. The differences between the Department's and the manufacturers' estimates reflect the differences in the source of data used and the interpretation of trends. The Department accepts the need to align these trends as far as possible, and is working with the manufacturers to try to do this.³¹ The Department takes account of the manufacturers' data in looking at how the illegal market is working.

30 HM Revenue and Customs, *Measuring Indirect Tax Losses – 2005*

31 Q 51

2 VAT debt management

18. In 2004–05 HM Customs and Excise collected gross VAT receipts of more than £125 billion. Not all VAT is remitted to the Department by the due date. It notifies in writing traders who fail to pay established liabilities when payment is overdue. At March 2005 overdue VAT recorded on the Departmental Trader Register amounted to £2.6 billion.

19. The overall aims of the Department's debt management activity are to reduce debt outstanding, to maximise revenue collected and to encourage greater future voluntary compliance amongst the whole customer population. Effective debt management also contributes to the delivery of the Department's Public Service Agreement target to reduce VAT losses to no more than 12% by March 2006.

20. In our earlier report on HM Customs and Excise management of VAT debt, we noted that debt rose rapidly in the five-year period to 31 March 2002.³² The Department attributed this to number of factors, including: a rising tax yield, its efforts to tackle certain types of fraud, and an increase in the proportion of traders challenging its assessments of VAT liabilities. We recommended that the Department should improve its IT systems handling debt management and take action to reverse the rising trend in debt levels.

21. Since 2003, the Department have taken steps to improve debt management. These changes included: the launch of a National Business Model to promote consistency in the management of debt, with a focus on risk and compliance, and training for caseworkers in debt management skills. In 2004–05, as part of a special initiative, HM Treasury provided resources for an additional 150 staff over a two year period to assist in the recovery of an additional £370 million in revenue.³³ The Department is also upgrading the Trader Register to correct missing or de-registered debts, introduce a case tracking system and improve management information.³⁴

22. Since the introduction of the strategy in 2003, HMRC have reduced the level of debt available for immediate collection, although the overall level of debt increased (**Figure 3**). Recoverable debt has decreased from £1,240 million in March 2002 to £913 million in March 2005.

32 21st Report from the Committee of Public Accounts, *The operations of HM Customs and Excise in 2001–02* (HC 398, Session 2002–03)

33 C&AG's Report, page R30, para 49

34 *ibid*, page R30, para 50

Figure 3: Analysis of debt on the Departmental Trader Register

Type of debt	March 2002 (£m)	March 2005 (£m)	Change +/- (£m)	Definition
Recoverable Debt	1,240	913	-327	Debt available for recovery action, including by legal process in the Civil Courts.
Suspended Debt:				
Under Investigation	216	792	576	Debt assessed where a trader is under Customs Law Enforcement investigation.
Under Appeal	243	426	183	A disputed liability where a trader has appealed to an independent VAT Tribunal or protective assessments pending legal action.
Missing Trader	178	204	26	Debt owed by traders who cannot be traced by the Department.
Disputed liability	51	60	9	A disputed liability where no appeal is in progress.
Time-To-Pay	141	92	-49	An agreement between Customs and the trader to receive money in instalments
Other	-7	67	74	New suspended debt categories
Total suspended	822	1,641	819	
TOTAL DEBT	2,062	2,554	492	

Source: HM Revenue and Customs

23. The Department is taking the opportunity of the merger of Revenue and Customs to pool its knowledge and create a new debt management organisation which will be capable of benchmarking itself against the best practice.³⁵

Suspended debt

24. While the extra resources put into VAT compliance have uncovered fraud and therefore debt, the Department has not always been able to collect this debt. Debt recorded on the Trader Register may be suspended from recovery for a variety of reasons: the trader may be missing, the debt is subject to ongoing criminal investigations; or the Department's assessment may be under dispute by the trader. As Figure 3 shows, between March 2002 and March 2005 suspended debt on the Trader Register increased from £822 million to £1,641 million. The increase is primarily due to the increase in a type of fraud involving traders who go missing.³⁶

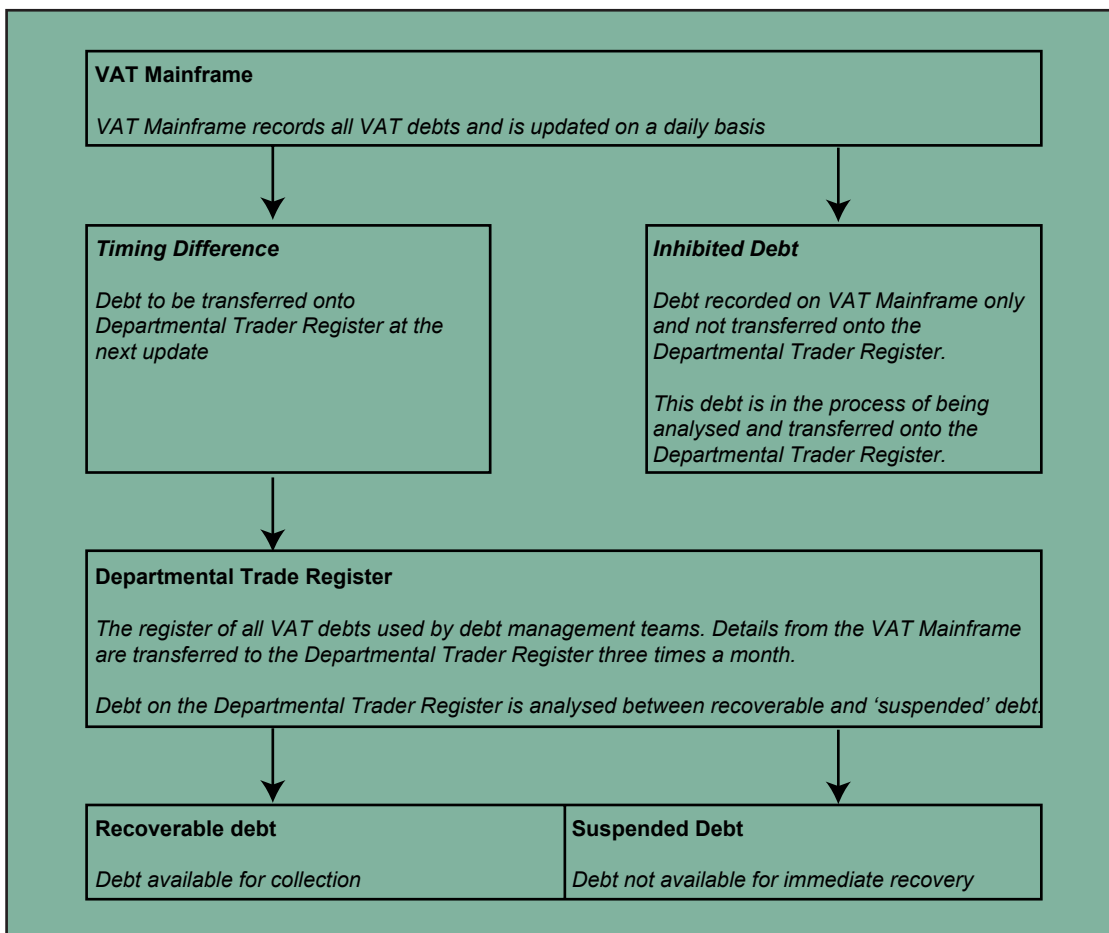
35 Q 23

36 Q 17

Level of reported debt

25. The Department has encountered difficulties in managing the IT systems used to support its VAT accounting and collection. The Department's VAT Mainframe accounting system records information on all VAT registered businesses and is updated daily. The Departmental Trader Register is the case handling system for VAT debt management and is updated from the VAT Mainframe three times a month. Not all VAT debt has been transferred onto the Trader Register (**Figure 4**).

Figure 4: Overview of VAT Debt Accounting System



26. The Department has placed 'inhibitors' on certain debts on the VAT Mainframe to prevent them from being transferred onto the Register. Most of this inhibited debt also relates to missing traders and cases under appeal and would have been classified as 'suspended' had it been transferred onto the Trader Register.³⁷ The Department has been unable to give a detailed explanation and breakdown for all debt falling within this category.

27. In July 2002 the National Audit Office identified that approximately £300 million of the debt recorded on the VAT Mainframe had not been transferred to the Trader Register.³⁸ This discrepancy had not been resolved by March 2005, when the VAT Mainframe

37 Q 35

38 C&AG's Standard Report, page R24, para 13

recorded £1.3 billion that was not reflected in the Trader Register. The Department identified that some £400 million of this was attributed to differences in the timing of updates to the two systems. The balance of £900 million represented debt that should have been transferred to the Trader Register. It estimated that that some £865 million of this debt related to missing traders and cases under appeal and was not immediately recoverable.

28. Although the Department started a feasibility study in January 2003, it did not address the problem until 2004/05.³⁹ The final phase of the IT project is due to be completed by the end of 2006.⁴⁰ The Department accepted that the resolution of this problem took longer than it expected and acknowledged that action could have been taken sooner. But it decided to use limited IT resources elsewhere in the department where it considered they would have the most impact and effect.⁴¹

29. The Department has acted on the biggest debts and progress is being made on the reconciliation.⁴² £458 million of 'inhibited debt' has now been released to the Trader Register, of which £252 million has been suspended. A further £63 million has been cleared through adjustment, for example where a tax assessment has been replaced by a VAT return of a lower value, and £46 million has been received. The Department has written off or expects to write-off £52 million: £45 million, 87%, due to insolvency and £7 million, 13%, due to the age of the debt.⁴³

30. As at 12 January 2006 the difference between the VAT Mainframe and the Trader Register stood at £943 million. Some £540 to £550 million of this difference related to timing. The Department estimates that a further £ 400million of debt will be transferred to the trader register when the final inhibitors are removed. It expects full reconciliation between the two systems to be completed in June 2006.

39 Q 40-41

40 Q 101

41 Q 12

42 Ev 10

43 Q 102

Formal minutes

Monday 12 June 2006

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon
Annette Brooke
Greg Clark
Helen Goodman

Mr Sadiq Khan
Mr Austin Mitchell
Kitty Ussher
Mr Alan Williams

A draft Report (HM Customs and Excise: Standard Report 2004–05), proposed by the Chairman, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 30 read and agreed to.

Summary read and agreed to.

Conclusions and recommendations read and agreed to.

Resolved, That the Report be the Forty-eighth Report of the Committee to the House.

Ordered, That the Chairman make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned until Wednesday 14 June at 3.30 pm.]

Witnesses

Monday 30 January 2006

Page

Sir David Varney KT, Mr Mike Eland CB, and Mr Gabs Makhoulf, HM Revenue and Customs

Ev 1

List of written evidence

1 Letter of 23 January 2006 from Sir David Varney, Executive Chairman, HM Revenue and Customs, to the Chairman of the Committee

Ev 10

List of Reports from the Committee of Public Accounts Session 2005–06

First Report	Managing National Lottery Distribution Fund balances	HC 408 (<i>Cm 6712</i>)
Second Report	The regeneration of the Millennium Dome and associated land	HC 409 (<i>Cm 6689</i>)
Third Report	Ministry of Defence: Major Projects Report 2004	HC 410 (<i>Cm 6712</i>)
Fourth Report	Fraud and error in benefit expenditure	HC 411 (<i>Cm 6728</i>)
Fifth Report	Inland Revenue: Tax Credits and deleted tax cases	HC 412 (<i>Cm 6689</i>)
Sixth Report	Department of Trade and Industry: Renewable energy	HC 413 (<i>Cm 6689</i>)
Seventh Report	The use of operating theatres in the Northern Ireland Health and Personal Social Services	HC 414 (<i>Cm 6699</i>)
Eighth Report	Navan Centre	HC 415 (<i>Cm 6699</i>)
Ninth Report	Foot and Mouth Disease: applying the lessons	HC 563 (<i>Cm 6728</i>)
Tenth Report	Jobskills	HC 564 (<i>Cm 6724</i>)
Eleventh Report	Local Management of Schools	HC 565 (<i>Cm 6724</i>)
Twelfth Report	Helping those in financial hardship: the running of the Social Fund	HC 601 (<i>Cm 6728</i>)
Thirteenth Report	The Office of the Deputy Prime Minister: Tackling homelessness	HC 653 (<i>Cm 6743</i>)
Fourteenth Report	Energywatch and Postwatch	HC 654 (<i>Cm 6743</i>)
Fifteenth Report	HM Customs and Excise Standard Report 2003–04	HC 695 (<i>Cm 6743</i>)
Sixteenth Report	Home Office: Reducing vehicle crime	HC 696 (<i>Cm 6743</i>)
Seventeenth Report	Achieving value for money in the delivery of public services	HC 742 (<i>Cm 6743</i>)
First Special Report	The BBC's investment in Freeview: The response of the BBC Governors to the Committee's Third Report of Session 2004–05	HC 750 (<i>N/A</i>)
Eighteenth Report	Department for Education and Skills: Improving school attendance in England	HC 789 (<i>Cm 6766</i>)
Nineteenth Report	Department of Health: Tackling cancer: improving the patient journey	HC 790 (<i>Cm 6766</i>)
Twentieth Report	The NHS Cancer Plan: a progress report	HC 791 (<i>Cm 6766</i>)
Twenty-first Report	Skills for Life: Improving adult literacy and numeracy	HC 792 (<i>Cm 6766</i>)
Twenty-second Report	Maintaining and improving Britain's railway stations	HC 535 (<i>Cm 6775</i>)
Twenty-third Report	Filing of income tax self assessment returns	HC 681 (<i>Cm 6775</i>)
Twenty-fourth Report	The BBC's White City 2 development	HC 652
Twenty-fifth Report	Securing strategic leadership in the learning and skills sector	HC 602 (<i>Cm 6775</i>)
Twenty-sixth Report	Assessing and reporting military readiness	HC 667 (<i>Cm 6775</i>)
Twenty-seventh Report	Lost in translation? Responding to the challenges of European law	HC 590 (<i>Cm 6775</i>)
Twenty-eighth Report	Extending access to learning through technology: Ufi and the learndirect service	HC 706 (<i>Cm 6775</i>)
Twenty-ninth Report	Excess Votes 2004–05	HC 916 (<i>N/A</i>)

Thirtieth Report	Excess Votes (Northern Ireland) 2004–05	HC 917 (<i>N/A</i>)
Thirty-first Report	Northern Ireland's Waste Management Strategy	HC 741
Thirty-second Report	Working with the voluntary sector	HC 717 (<i>Cm 6789</i>)
Thirty-third Report	The Royal Parks and the Diana, Princess of Wales Memorial Fountain	HC 644 (<i>Cm 6789</i>)
Thirty-fourth Report	Returning failed asylum applicants	HC 620
Thirty-fifth Report	The refinancing of the Norfolk and Norwich PFI Hospital	HC 694
Thirty-sixth Report	Tackling the complexity of the benefits system	HC 765
Thirty-seventh Report	Inland Revenue Standard Report: New Tax Credits	HC 782
Thirty-eighth Report	Channel Tunnel Rail Link	HC 727
Thirty-ninth Report	Consular services to British nationals	HC 813
Fortieth Report	Environment Agency: Efficiency in water resource management	HC 749
Forty-first Report	The South Eastern Passenger Rail Franchise	HC 770
Forty-second Report	Enforcing competition in markets	HC 841
Forty-third Report	Delivery chain analysis for bus services in England	HC 851
Forty-fourth Report	National Offender Management Service: dealing with increased numbers in custody	HC 788
Forty-fifth Report	Employers' perspectives on improving skills for employment	HC 862
Forty-sixth Report	Governance issues in the Department of Enterprise, Trade and Investment's former Local Enterprise Development Unit	HC 918
Second Special Report	The BBC's White City 2 development: The response of the BBC Governors to the Committee's Twenty-fourth Report of Session 2005–06	HC 1139 (<i>N/A</i>)
Forty-seventh Report	NHS Local Improvement Finance Trusts	HC 562
Forty-eighth Report	HM Customs and Excise: Standard Report 2004–05	HC 874

The reference number of the Treasury Minute to each Report is printed in brackets after the HC printing number