



4th November 2021

Rt. Hon. Boris Johnson MP
Prime Minister
10 Downing Street
London
SW1A 2AA

Dear Prime Minister,

Why are thousands of UK citizens denied a right of appeal and natural justice?

We are writing to you, on behalf of the thousands of people who have been denied the right to appeal in the case of the Government's seriously discredited Loan Charge policy. We note that yesterday, in Prime Minister's Questions when discussing the case of Owen Paterson MP, you stated:

"The issue in this case, which involves a serious family tragedy, is whether a Member of this House had a fair opportunity to make representations and whether, as a matter of natural justice, our procedures in this House allow for a proper appeal, which is something that should be of interest to Members across this House and should be approached properly in a spirit of moderation and compassion".

A Number 10 Downing Street spokesperson, speaking on your behalf yesterday, said:

"As in any normal workplace and all walks of life, people should be entitled to the right of appeal. This is sacrosanct in providing fairness and natural justice."

Yet a Conservative Government legislated to bring in the Loan Charge, which denies a right of appeal against the legally unproven tax demands made by HMRC. This is very clearly against the principle of natural justice that you refer to.

We note that the Loan Charge was introduced under a previous Conservative Prime Minister, so is not a policy you were responsible for introducing, but it is a policy that your Government is now responsible for overseeing and enforcing and it is unfair, draconian and dangerous.

You mentioned showing compassion to this family that has suffered the grief of losing a loved one to suicide. Yet you, Treasury Ministers and senior HMRC officials, including Jim Harra, know that there have been suicides of people facing the Loan Charge. The Loan Charge has been referred to in suicide notes.

So why are you showing compassion only to a former Ministerial colleague and not to the seven families who have also suffered the dreadful grief of suicide of a loved one? We agree that all suicides are a tragedy and that all that can be done to prevent suicides, must be done; yet your Government continues to leave in place a policy that has caused suicides and will very likely cause more. Despite being well aware of the suicide risk, this is shamefully ignored by Ministers in the Treasury and disturbingly, also by the Suicide Prevention Minister.

We implore you, if you do believe in natural justice as you claim, to now show some real leadership over the invidious Loan Charge and overrule the heartless and dishonorable HMRC

who persuaded the Conservative Government to introduce the Loan Charge, with Ministers perhaps not understanding the reality of the policy and the way it so clearly is against natural justice. We commend you for previously calling for an independent review, but [new evidence has now shown that the conclusions of this review are unsound](#) and so a further review is essential.

We note that you have now decided not to push ahead with the plans to overturn the decision of the independent body, due to the huge media public backlash. It takes courage for a Prime Minister and a Government to admit a decision was wrong and change it. We hope that you will therefore now show similar courage and stop the injustice of the Loan Charge and restore natural justice to the tax system and in doing so, prevent any further preventable suicides.

Yours sincerely,



Steve Packham
Spokesman & Executive Director



Andrew Earnshaw
Executive Director

On behalf of the Loan Charge Action Group