

HMRC say they have no discretion before parliament but ...

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I [have discussed this morning the Judicial Review of Ingenious Media](#) - in which it has been found that HMRC do have the right to discuss a taxpayer's affairs with a journalist.

Now look at what HMRC [told the Public Accounts Committee at the time they were briefing The Times](#):

Q1 Chair: Thank you very much for coming to give evidence to us this afternoon. A lot of members of the Committee want to ask questions, so in the usual way, Lin, I would be very grateful for direct and as brief answers as possible, so that we can get through the business in good time.

Have you seen the report by the judge that was submitted to the National Audit Office?

Lin Homer: No, Chair. We have seen the public Report and I was grateful to be able to sit in on your private hearing yesterday, but we have not been able to see the longer report.

Q2 Chair: Our view is that you do have the discretion-I know that this is contested-and it is also in the public interest, to enable us to have at least the background documents that you gave to the NAO, so that we can understand better the systemic issues that have been of concern to the Committee by looking at the details of the particular cases. The Committee has discussed this, and of course we would be happy to look at the documents in confidence if that is your wish, but we feel that we need access to those papers to do our job properly. Are you willing to use your discretion to enable us to hold you to what I consider to be proper public account?

Lin Homer: Chair, I'm afraid that I don't agree that I have discretion in this area. I anticipated that we might well have this debate, and I have looked carefully at both our statutory base and your previous conversations. Our duty to taxpayer confidentiality prohibits me from sharing, unless either I do so in pursuit of my function as a commissioner, or there is specific statutory gateway.

One of the interesting things that I have discovered since I moved into the Department

is that it has no common law powers over and above those given to us by the Commissioners for Revenue and Customs Act 2005. That is quite unusual. I have looked very carefully at the Act and the obligations on me as an accounting officer, which are different, and I think that we are keen to go as far as we can in sharing as much of the general information as we can so that I can fulfil my duty to you as accounting officer, but I think that the prohibition stands.

So they had no discretion when talking to Parliament but did when briefing a journalist.

How very odd.