



**NOTICE OF DETERMINATION**  
**CORE PARTICIPANT APPLICATION**  
**MODULE 1 - HER MAJESTY'S REVENUE AND CUSTOMS ('HMRC')**

**Introduction**

1. In my [Opening Statement](#) on 21 July 2022, I explained that Modules would be announced and opened in sequence, with those wishing to take a formal role in the Inquiry invited to apply to become Core Participants for each module. On the same day, the Inquiry opened Module 1 and invited anyone who wished to be considered as a Core Participant to that Module to submit an application in writing to the Solicitor to the Inquiry by 16 August 2022.
2. The [Provisional Outline of Scope](#) for Module 1 provides that this module will examine the resilience and preparedness of the United Kingdom for a Coronavirus pandemic. Further modules will be announced and opened in due course, to address other aspects of the Inquiry's Terms of Reference.
3. On 16 August 2022 the Inquiry received an application from HMRC ("the Applicant") for Core Participant status in Module 1.
4. I made a provisional decision not to designate the Applicant as a Core Participant in Module 1, thereby declining the application ("the Provisional Decision"), on 7 September 2022. The Applicant was provided with an opportunity to renew the application in writing by 4pm on 16 September 2022.
5. The Applicant did not renew the application by the prescribed deadline. Accordingly, this Notice sets out my final decision on the application.



## Application

6. Applications for Core Participant status are considered in accordance with Rule 5 of the Inquiry Rules 2006, which provides:

*5.—(1) The chairman may designate a person as a core participant at any time during the course of the inquiry, provided that person consents to being so designated.*

*(2) In deciding whether to designate a person as a core participant, the chairman must in particular consider whether—*

- (a) the person played, or may have played, a direct and significant role in relation to the matters to which the inquiry relates;*
- (b) the person has a significant interest in an important aspect of the matters to which the inquiry relates; or*
- (c) the person may be subject to explicit or significant criticism during the inquiry proceedings or in the report, or in any interim report.*

*(3) A person ceases to be a core participant on—*

- (a) the date specified by the chairman in writing; or*
- (b) the end of the inquiry.*

7. In accordance with the approach set out in my Opening Statement and the Inquiry's [Core Participant Protocol](#), I have considered whether the application fulfils the requirements of Rule 5(2) in relation to the issues set out in the Provisional Outline of Scope for Module 1.

## Summary of Application

8. HMRC is the UK's tax, payments and customs authority. The application is put on the basis that key to the Government's economic response and the planning of the Coronavirus Job Retention Scheme (CJRS), the Self Employment Income Support Scheme (SEISS) and other schemes was the "policy partnership" between HMRC and HM Treasury. The application explains that under this policy partnership HM Treasury leads on strategic work and tax policy development, supported by HMRC. Whilst



HMRC leads on policy maintenance and delivery, supported by HM Treasury. The application outlines the ways in which HMRC worked closely with HM Treasury in economic planning in response to Covid-19.

9. The application says that HMRC's function and involvement in relation to economic planning in response to the Covid-19 pandemic means it played a direct and significant role in relation to the matters to which the Outline of Scope for Module 1 relates for the purposes of satisfying Rule 5(2)(a). It also says that HMRC has a significant interest in an important aspect of the matters to which the Outline of Scope for Module 1 relates for the purposes of satisfying Rule 5(2)(b). It additionally suggests that it may be subject to explicit or significant criticism during the inquiry proceedings or in the report, or in any interim report, for Module 1 for the purposes of satisfying Rule 5(2)(c).

### **Decision for the Applicant**

10. I have considered with great care everything that is said in the application. Having done so, I have decided, in my discretion, not to designate the applicant as a Core Participant in Module 1. The application primarily deals with HMRC's role in the economic response to the Covid-19 pandemic, whereas the focus of Module 1 is on the resilience and preparedness of the UK. I therefore do not consider that HMRC's application meets the criteria set out in Rule 5 for designation as a Core Participant in Module 1.
11. In my Opening Statement I noted that I will publish more information about the issues intended to be covered by later modules in the coming months. I would encourage HMRC to consider applying for Core Participant status in relation to future modules likely to deal more directly with the UK's response to the Covid-19 pandemic and government, business and financial responses across the UK.



12. It is also not necessary for an individual or organisation to be a Core Participant in order to provide evidence to the Inquiry. The Applicant may have relevant information to give in relation to matters being examined in the Inquiry and the Inquiry will be reaching out in due course to a range of individuals, organisations and bodies to see information, to gain their perspective on the issues raised in the modules and, where appropriate, to ask for witness statements and documents.
  
13. For all of those reasons, having considered all of the information provided by HMRC, in light of the Provisional Outline of Scope for Module 1, I consider that HMRC did not play a direct and significant role in relation to the matters sought to be investigated in Module 1, nor does HMRC have a significant interest in an important aspect of the matters to which Module 1 relates. I have therefore decided that HMRC should not be designated as a Core Participant in Module 1 and I confirm that this is my final decision.
  
14. I will keep the scope of Module 1 under review. My decision not to designate HMRC as a Core Participant in this Module does not preclude HMRC from making a further application in respect of a later module. I will consider any future application HMRC may wish to make on its merits.

**Rt Hon Baroness (Heather) Hallett DBE**  
**Chair of the UK Covid-19 Inquiry**  
**29 September 2022**