



NOTICE OF DETERMINATION
CORE PARTICIPANT APPLICATION
MODULE 9 - ECONOMIC RESPONSE

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 9 July 2024, the Inquiry opened Module 9 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 6 August 2024.
2. On 24 July 2024, the Inquiry received an application from His Majesty's Revenue and Customs (HMRC) for Core Participant status in Module 9. This Notice sets out my determination of the application.
3. The Inquiry has published the [Provisional Outline of Scope](#) for Module 9, which states that this module will examine how economic support was delivered by the UK Government, the Devolved Administrations and Local Government by examining a broad range of economic interventions in response to the Covid-19 pandemic. This includes economic support for business, jobs, the self-employed, vulnerable people and those on benefits. It will also consider additional funding given to relevant public services and the voluntary and community sectors.

Application

4. 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.

5. 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 set out in Rule 5(2) in relation to the issues set out in the Provisional Outline of Scope for Module 9.

Summary of Application

6. In making this determination, the fact that I have not referred to every matter or detail which is set out in the application does not mean that I have not considered it. The points addressed below are intended to capture what appear to be the most important points made in support of the application.
7. The Applicant is a non-ministerial department headed by the First Permanent Secretary and Chief Executive.
8. The application details the close working arrangements of the Applicant and His Majesty's Treasury ('HMT') as part of the "policy partnership" under which HMT and the Applicant interact in matters of economic and fiscal policy and implementation. The application states that HMT leads on strategic work and tax policy development, supported by the Applicant. The Applicant leads on policy maintenance and delivery, supported by HMT.

9. It is stated that the Applicant played a direct and significant role in the matters to which Module 9 relates because it was responsible for the operational delivery of schemes including the Coronavirus Job Retention Scheme and the Self Employed Income Support Scheme and, in particular, because it led on fraud prevention measures for those schemes. The Applicant indicates that it is well placed to assist the Inquiry and that it has a significant interest in the recommendations which the Inquiry may provide at the conclusion of Module 9.
10. The Applicant states that it may be subject to criticism for the delivery of economic support schemes it implemented in response to the Covid-19 pandemic, including in relation to the steps taken to reduce or prevent fraudulent and erroneous claims.

Decision for the Applicant

11. I have considered with great care everything that is said in the application. Having done so, I have decided, in my discretion, to designate His Majesty's Revenue and Customs (HMRC) as a Core Participant in Module 9. With regard to the provisions of Rule 5(2), I am satisfied that HMRC played a direct or significant role in the matters under investigation and has a significant interest in such matters. Many of the areas listed in the Provisional Outline of Scope either fall directly within, or touch upon, matters for which HMRC is responsible, including the design and operational delivery of economic interventions and fraud prevention measures.
12. Whilst the Applicant states that there may be the potential for HMRC to be criticised, it is too early at this stage in the Inquiry for me to determine whether any criticism will be made, particularly whether it might amount to explicit or significant criticism.

Legal Representation

13. Applications for designation as the Recognised Legal Representative of a Core Participant are governed by Rules 6 and 7 of the Inquiry Rules 2006, which provide:

6.—(1) *Where—*

(a) a core participant, other than a core participant referred to in rule 7; or

(b) any other person required or permitted to give evidence or produce documents during the course of the inquiry, has appointed a qualified lawyer to act on that person's behalf, the chairman must designate that lawyer as that person's recognised legal representative in respect of the inquiry proceedings.

7.—(1) This rule applies where there are two or more core participants, each of whom seeks to be legally represented, and the chairman considers that—

- (a) their interests in the outcome of the inquiry are similar;*
- (b) the facts they are likely to rely on in the course of the inquiry are similar; and*
- (c) it is fair and proper for them to be jointly represented.*

(2) The chairman must direct that those core participants shall be represented by a single recognised legal representative, and the chairman may designate a qualified lawyer for that purpose.

(3) Subject to paragraph (4), any designation must be agreed by the core participants in question.

(4) If no agreement on a designation is forthcoming within a reasonable period, the chairman may designate an appropriate lawyer who, in his opinion, has sufficient knowledge and experience to act in this capacity.

14. I am satisfied that His Majesty's Revenue and Customs has appointed John Wray of HMRC Solicitor's Office and Legal Services as its qualified lawyer in relation to this module. I therefore designate John Wray as His Majesty's Revenue and Customs' recognised legal representative in accordance with Rule 6(1).

15. Directions will be given in relation to applications for an award under section 40(1)(b) of the Inquiries Act 2005 of expenses to be incurred for legal representation, at the forthcoming preliminary hearing. I will determine any such applications in accordance with the provisions of section 40 of the Inquiries Act 2005, the Inquiry Rules 2006, the [Prime Minister's determination](#) under section 40(4) and the [Inquiry' Costs Protocol](#).

Rt Hon Baroness Heather Hallett DBE

Chair of the UK Covid-19 Inquiry

13 September 2024