

# HMRC one to many agent letters: guidance for CIOT members

Management of taxes



21 August 2024

This new guidance specifically concerns HMRC one to many letters addressed to tax agents and has been produced to help CIOT members decide the most appropriate way to respond if they receive one of these letters from HMRC.

In recent years, HMRC have been increasing their use of one to many (OTM) letters in their compliance approach. Typically, they send them directly to the taxpayer concerned, usually with a copy to their authorised agent. Sometimes, however, HMRC will send OTM letters to authorised tax agents as part of a campaign to prompt agents into checking some of their clients' tax positions or particular tax returns and providing HMRC with amended information, where necessary. When they do this, HMRC do not notify the agent's clients that they have written to their agent.

We are aware that OTM letters sent to agents can cause professional and practical issues. Our note provides information about these types of letters and explains the

issues that can arise, with guidance to help members decide the most appropriate way to respond.

The guidance is on the CIOT website here: [tinyurl.com/ydv8zcy6](https://tinyurl.com/ydv8zcy6).

The CIOT continues to discuss with HMRC their approach to OTM agent letters. Our preference remains that HMRC should always send OTM letters directly to individual taxpayers, with a copy to their authorised agent. We welcome feedback from members about HMRC's OTM agent letters to our technical inbox at [technical@ciot.org.uk](mailto:technical@ciot.org.uk).

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Margaret Curran [mcurran@ciot.org.uk](mailto:mcurran@ciot.org.uk)