

28<sup>th</sup> July 2014

Andrew Willis  
HM Revenue & Customs  
Debt Management and Banking  
Room 3/46  
100 Parliament Street  
LONDON. SW1A 2BQ

Dear Mr Willis

**Response to Consultation on Direct Recovery of Debts**

I am pleased to attach TISA's response to this important Consultation.

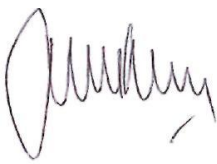
**Summary of response**

TISA opposes the changes proposed in the Consultation.

TISA believes that the existing powers available to HMRC under a Court process are ample and that the case for change has not been made.

We believe that the proposals would tend to undermine confidence in HMRC and should be withdrawn.

If you have any questions, please let me know.



**Jeffrey Mushens**  
*Technical Director, TISA*