



**OFFICE OF THE ADVISORY COMMITTEE ON BUSINESS APPOINTMENTS**

Room G/7, 1 Horse Guards Road, London SW1A 2HQ

Telephone: 020 7271 0839

Email: [acoba@acoba.gsi.gov.uk](mailto:acoba@acoba.gsi.gov.uk)

Website: <http://acoba.independent.gov.uk>

Lin Homer  
Chief Executive  
HM Revenue & Customs

4 November 2013

*Dear Ms Homer*

**BUSINESS APPOINTMENT APPLICATION: DAVID HARTNETT**

The Committee has been asked to consider an application from David Hartnett, the former Permanent Secretary for Tax at HMRC, who is seeking permission to accept a short term appointment (from 3-16 November 2013) with the International Monetary Fund (IMF), to provide the Kenyan Government and tax administration with a review of how best to improve the performance of the tax administration while transferring the Customs Unit to a new East African customs organisation. Mr Hartnett retired from Crown service on 31 July 2012.

When considering this application, the Committee noted that the appointment is unlikely to include contact/dealings with Mr Hartnett's former Department/Government. The Committee took into account that Mr Hartnett had had some official dealings with IMF over a number of years; however, these were limited to presentations on tax administration and tax compliance. The Committee noted that he had not had contractual dealings with his prospective employer during his last two years of service, nor had he been responsible for people who had. Furthermore, it took into account that Mr Hartnett had not been involved in the development or administration of any policy or decisions (including the award of grants) that could have affected his prospective employer or its competitors, and he had not had access to commercially sensitive information about any competitors.

The Prime Minister has accepted the Committee's recommendation that this application be approved subject to the conditions that:

- Mr Hartnett should not draw on privileged information available to him whilst in Crown service; and
- for two years from his last day of service, he should not become personally involved in lobbying the UK Government on behalf of his new employer or its clients.

The Business Appointment Rules define lobbying in the following way: "Lobbying in this context means that the former civil servant should not engage in communication with Government – including Ministers, special

advisers and officials – with a view to influencing a Government decision or policy in relation to their own interests, or the interests of the organisation by which they are employed, or to whom they are contracted”.

I should be grateful if you could ensure that we are informed as soon as Mr Hartnett takes up the employment with IMF, or if it is announced that he will do so (I enclose a form for this purpose). We shall otherwise not be able to deal with any enquiries, since we do not release information about appointments which have not been taken up or announced, and this could lead to a false assumption being made about whether he had complied with the rules.

I should also be grateful if you would ask that Mr Hartnett informs us if he proposes to extend or otherwise change his role with the IMF as, depending on the circumstances, it may be necessary for him to make a fresh application.

Once the appointment has been publicly announced or taken up, we will publish this letter on the Committee’s website and include the main details of the application, together with the Advisory Committee’s advice, in the regularly updated consolidated list on our website and in the next annual report.

Yours sincerely



Catherine Millington  
Committee Secretariat