



OFFICE OF THE ADVISORY COMMITTEE ON BUSINESS APPOINTMENTS

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BUSINESS APPOINTMENT APPLICATION: MS JENNIFER GRANGER

The Committee has been asked to consider an application from Ms Jennifer Granger, former Director General Customer Compliance at Her Majesty's Revenue and Customs (HMRC), has sought the Committee's advice on establishing an independent consultancy.

Ms Granger held this post until 31 May 2017 and previous to this was Director General Enforcement and Compliance at HMRC from 2012 to 2016. For the first three years of her time at HMRC, she was on secondment from the Australian Public Service.

Ms Granger proposes to establish an independent consultancy, to pursue a number of potential part-time public sector roles, non-executive board memberships in the public sector, and university roles, reflecting her Australian and international professional background and expertise. She sought advice from the Committee on providing services to the Australian State and Territory Public Services; the New Zealand Public Service - she describes the services she would provide to these organisations as: leading change; organisational design; talent development and driving a high performance culture; strategic positioning and modernising; revenue administration; compliance strategy and its operational delivery. Ms Granger also sought advice on providing services to Australian and New Zealand Universities, such as her former university, the University of New South Wales. She states that the services she intends to provide to universities include: speaking/lectures; contributions to academic publications and course design; and tutoring students.

The Committee noted that prior to joining HMRC, Ms Granger was a senior leader at the Australian Tax Office, and a Member of a number of public sector and university boards and committees. Further, Ms Granger currently sits on the IMF Panel of Revenue Administration Experts, of which she has been a Member for over ten years - she continued this association throughout her time with HMRC and intends to continue.

The Committee considered HMRC's views on this appointment. They confirmed that Ms Granger does not hold any commercially sensitive information that would provide an unfair

advantage to these potential employers and that she did not make decisions whilst in post that would affect these public bodies.

The Committee noted that Ms Granger may have some contact with the UK government, especially when working with Australian and New Zealand public services. However, she confirmed that any contact is likely to include encouraging learning between the UK, Australian and New Zealand governments, as well as adopting best practice as part of the strong and consistent ongoing international collaboration. HMRC raised no concerns about this application and noted that sharing experience in tax matters should be viewed as a key part of the UK Government's international commitments, especially as effective tax collection is a vital component of any economy and society. Therefore whilst HMRC support a lobbying ban in this case, it considered it should not rule out contact with the UK Government, as her involvement would be welcomed where there would be mutual benefits for governments to discuss approaches to tax.

The Prime Minister accepted the Committee's advice that, in accordance with the Government's Business Appointment Rules, this appointment be subject to the following conditions:

- she should not draw on (disclose or use for the benefit of herself or the organisation to which this advice refers) any privileged information available to her from her time in Crown service;
- for two years from her last day in service, she should not become personally involved in lobbying the UK Government on behalf of her clients or their partners. This is not intended to prevent her from reporting to the UK Government or sharing information when the UK Government has asked for such information. However, Ms Granger must not make use, directly or indirectly, of her contacts in Government/Crown Service to influence policy or secure funding on behalf of her clients or their partners;
- she should not undertake any work as a consultant which involves providing advice to any company or organisation on their tax arrangements;
- for two years from her last day of Crown service, before accepting any commissions and/or before changing the nature of the consultancy, she should make an application to the Committee. This condition does not apply to work with the Australian and New Zealand Governments; nor does it apply to work with Australian and New Zealand Universities that is consistent with the description in this advice; and
- should the nature of any work with the Australian and New Zealand Governments or Universities be outside the description in this advice Ms Ganger must also seek further advice from the Committee.

In addition, the Committee would remind Ms Granger that should she wish to pursue other appointments outside of this independent consultancy she must return to the Committee for advice.

By 'privileged information' we mean official information to which a Minister or Crown servant has had access as a consequence of his or her office or employment and which has not been made publicly available. Applicants are also reminded that they may be subject to

other duties of confidentiality, whether under the Official Secrets Act, the Civil Service Code or otherwise.

The Business Appointment Rules explain that the restriction on lobbying means that the former Crown servant/Minister "*should not engage in communication with Government (Ministers, civil servants, including special advisers, and other relevant officials/public office holders) – wherever it takes place - with a view to influencing a Government decision, policy or contract award/grant in relation to their own interests or the interests of the organisation by which they are employed, or to whom they are contracted or with which they hold office.*"

I should be grateful if you would ensure that we are informed as soon as Ms Granger takes up this position, or if it is announced that she 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 Ms Granger informs us if she proposes to extend or otherwise change the nature of her role as, depending on the circumstances, it may be necessary for her to make a fresh application.

Once these appointments have 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

Sarah Parkington
Committee Secretariat

