



Taking action on smoking and health

8 Frederick Street, Edinburgh EH2 2HB

Telephone: 0131 225 4725

Fax: 0131 225 4759

Email: [ashscotland@ashscotland.org.uk](mailto:ashscotland@ashscotland.org.uk)

[www.ashscotland.org.uk](http://www.ashscotland.org.uk)

7<sup>th</sup> May 2015

Sir Jeremy Heywood  
Cabinet Secretary and Head of the Civil Service  
Cabinet Office  
70 Whitehall  
London  
SW1A 2AS

Dear Cabinet Secretary

It has recently come to my attention that there appears to have been a breach of the Business Appointment Rules for civil servants by Mr Dave Hartnett, former second Permanent Secretary for Tax at HM Revenue and Customs (HMRC). My understanding is that he commenced his retirement leave in July 2012 and started working as a director of ITIC (International Tax and Investment Center) at the latest in 2013, without seeking advice (as required under the rules) through his Department Head to ACOBA (this was confirmed by ACOBA in an email to James Middleton, 6th May). The guidelines clearly state that Mr Hartnett was obliged to apply through his Department regarding proposed employment within two years after leaving office: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/382937/Business\\_Appointment\\_Rules\\_2014\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/382937/Business_Appointment_Rules_2014_.pdf)

The ITIC has been well documented by the University of Bath as being funded by, and working to influence on behalf of, tobacco companies: [http://www.tobaccotactics.org/index.php/International\\_Tax\\_and\\_Investment\\_Center](http://www.tobaccotactics.org/index.php/International_Tax_and_Investment_Center)

Given that the UK is a signatory to the international health treaty, the Framework Convention on Tobacco Control, which has a provision under Article 5.3 to protect Government health policies from tobacco industry interference, I believe it is vital that steps should be taken to send a clear message that these rules must be respected

Action on Smoking and Health (Scotland) (ASH Scotland) is a registered Scottish charity (SC 010412) and a company limited by guarantee (Scottish company no 141711).

and observed in relation to groups like ITIC, who consistently lobby against evidenced public health measures on behalf of tobacco companies.

I would therefore be grateful if you would advise me in general what options are open to you when these rules are breached, and what specific actions you will take in respect of this omission by Mr Hartnett?

On another matter, I was concerned to learn that following Mr Hartnett's appointment to ITIC, some current HMRC colleagues appear to be being drawn into presenting at ITIC events, for example current UK Revenue senior employee Euan Stewart, see [http://iticnet.org/Global\\_BucharestConferenceLibrary](http://iticnet.org/Global_BucharestConferenceLibrary) and I would be grateful if you would make incoming relevant Ministers aware of the reputational risks of public officials associating with ITIC. Recently, the World Bank and Indian Minister of State for Finance Jayant Sinha withdrew from participation in the 12th Annual Asia Pacific Tax Forum, having been informed of the nature of the co-organisers ITIC: <http://timesofindia.indiatimes.com/india/World-Bank-exits-event-funded-by-tobacco-companies/articleshow/47127313.cms>

Thank you for your attention in this matter, and I look forward to hearing from you in due course.

Kind regards.

Yours sincerely



Sheila Duffy  
Chief Executive

cc:

James Middleton  
Deborah Arnott, Chief Executive, ASH in London