



HM Revenue  
& Customs

Jim Harra  
Chief Executive and Permanent Secretary

The Rt Hon Diane Abbott MP  
House of Commons  
LONDON  
SW1A 0AA

Tel [REDACTED]

[REDACTED]  
[www.gov.uk](http://www.gov.uk)

Date 15 February 2024  
Our Ref [REDACTED]  
Your Ref [REDACTED]

Dear Ms Abbott

Thank you for your letter of 16 January 2024 about your constituents. I apologise for the delay in responding to you.

I am also sorry to hear of your constituents' concerns about the Church of Scientology.

We have a duty to maintain confidentiality to all the information we hold about people and organisations. This means that we cannot disclose information about a particular case, including any steps we may take based on information we have received.

We value the information we receive from the public and businesses. Clamping down on those who try to cheat the system through evading taxes and overclaiming benefits is a key priority for us. We assess all the information we receive, and then decide on the most appropriate course of action to take.

On 5 January 2023, the Upper Tribunal published its decision on the Church of Scientology's claim for partial exemption from non-domestic rating on premises which it occupies at 146 Queen Victoria Street, London. The Valuation Office Agency (VOA) decided not to appeal the decision and is now out of time to do so.

If your constituents have concerns about the Upper Tribunal's decision or evidence that the Church of Scientology services are open to the public, they should contact [REDACTED]

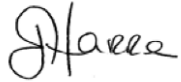
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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

I hope this helps you to reply to your constituents.

Yours sincerely

A handwritten signature in black ink that reads "Harra". The signature is written in a cursive style with a large initial 'H'.

**JIM HARRA**  
**CHIEF EXECUTIVE AND PERMANENT SECRETARY**