National Audit Office

The UK's independent public spending watchdog

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Date 21 October 2025

NAO OVERSIGHT OF HMRC AND TREASURY PRACTICES

Thank you for your FOI request to the National Audit Office (NAO) dated 29 September 2025. Your FOI request was regarding NAO Oversight of HMRC and Treasury Practices. You specifically asked:

"Could the NAO confirm whether trustees have a clear statutory duty to account for IHT, and whether any audit has reviewed HMRC's divergence from statute?

Has the NAO examined whether the suppression of such records constitutes an irregularity, and whether this contributed to long-term shortfalls in IHT receipts?"

Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA). We have checked our records and can confirm that we do not hold the information you requested.

You may want to consider consulting HM Revenue and Customs (HMRC) directly for this information. You can find information on how to do that here: Publication scheme - HM Revenue & Customs - GOV.UK. You may also want to contact HM Treasury, and information on how to do so is available here: HM Treasury - GOV.UK.

I hope you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at FOI@nao.org.uk. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: https://ico.org.uk/foicomplaints.

Yours sincerely,

NAO FOI

Team

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