Sarah Wollaston Chair, Health and Social Care Committee, Chair, Liaison Committee (Commons), Chair, Liaison Committee

I thank the hon. Gentleman for making these excellent points. Like me, does he find that he has several constituents who had no option but to be self-employed and were required to enter such vehicles?

Stephen Metcalfe Conservative, South Basildon and East Thurrock

The hon. Lady makes an excellent point. For many there was no option. In many cases, as in the case of my constituent, people had to enter these schemes. My constituent even checked whether there were alternative options and checked the legitimacy of it, never thinking it would come back to haunt him.

I have to say that I do not like it. It feels wrong. I would like to think that I am a fairly reasonable chap, and when I feel that something is wrong or off and does not feel like natural justice, it tends to be true. Eventually, the Government will come round to my way of thinking, or I very much hope so.

As I said, I am not an expert on tax in general, but the charge is retrospective and HMRC failed to notify scheme users of the tax liability. Users sought professional advice or were advised to enter these schemes and, as in my constituent's case, annually declared what they were doing.