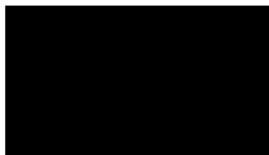


Inland
Revenue

Solicitor of Inland Revenue

To



17-19-08

Solicitor's Office

Somerset House
London WC2R 1LB

GRO

Stephen Silber Esq QC
Law Commission
Conquest House
37/38 John Street
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16 October 1995

Dear Mr Silber

EVIDENCE IN CRIMINAL PROCEEDINGS: HEARSAY AND RELATED TOPICS


(Law Commission Consultation Paper No 138)

As promised in my letter of 11 October I am now able to let you have our response to the above Consultation Paper.

We found the Consultation Paper to be of considerable interest and to be so complete and clear in its coverage as to leave little scope for worthwhile comment. I can start, however, with one general comment. Since we are experiencing a move away from adherence to formal rules of evidence in the civil cases which we conduct before General and Special Commissioners, we have no difficulty with the proposal at paragraph 1.15 that "the admissibility of hearsay evidence in criminal cases should continue to be governed by rules separate from those applicable to civil cases."

More specifically, we welcome the proposed rationalisation of the hearsay rule in criminal cases. We agree in general with the criticisms levelled at the rule and would endorse your provisional preference for automatic admissibility of specified types of hearsay evidence coupled with a limited discretion to admit "multiple hearsay" in certain circumstances (option 7).

The main concern that the Inland Revenue has in connection with the hearsay rule is the problem of adducing documentary evidence, mostly of a financial or business nature, in fraud cases. This problem has been considerably eased by sections 24 and 27 of the Criminal Justice Act 1988 and we have not suffered from the erratic use of discretion referred to in paragraph 9.14 of the Consultation Paper. We are therefore pleased to note that the paper recommends the retention of these provisions, even if in an altered form.



We are also wholeheartedly in agreement with the proposal to abolish section 69 PACE. The requirements of this section consume a considerable amount of our time without, as far as we can see, achieving any useful result.

That is really the total of the comments that we wish to make. I am sorry that we have taken so long to do so; but I hope that you find them useful, few though they are.

Yours sincerely

