Mr M James
mailto:request-267217-
xxxxxxxx@xxxxxxxxxxxxxxx.xxx

Date 4 June 2015
Our Ref FOI 1845-15
Your Ref

Dear Mr James

Freedom of Information Act 2000 (FOIA)

I am writing regarding your request for information dated 8 May 2015.

In your request for information under the FOIA you asked for:-

Does HMRC hold any information which would answer these questions which were raised on the following internet forum? (I have modified the original questions slightly)


1. A person was in a scheme which is on the list to receive APNs. They die before receiving the advance warning letter. Would HMRC still consider this person a candidate for APNs, even though they have died?

2. A person receives the advance warning letter but dies before receiving the APNs. Would HMRC still go ahead and issue the APNs, even though the person had died? Could the person’s family ask for them not to be issued, or ask for them to be withdrawn when they arrive?

3. A person receives APNs but dies before the 90-day payment due date. Would HMRC still enforce the APNs, with penalties for non-payment, even though the person had died? Would the person’s estate be liable for paying the APNs and penalties?

Section 1 of the FOIA gives applicants the right of access to recorded information held by a public authority. Requests which require yes/no answers or ask for explanation or clarification are not strictly requests for recorded information and do not therefore fall to be answered under the FOIA. However, HMRC may be able to provide such explanation on a discretionary basis outside of the FOIA and can direct you to relevant published guidance on the subject you are enquiring about.
As you may be aware the ‘personal representative’ has responsibility to sort out the deceased person’s tax affairs as well as the rest of the estate.

Therefore, I can confirm that HMRC would consider issuing an Accelerated Payment Notices (APN) to a deceased individual’s personal representative depending on the facts of the case. If appropriate, the Personal Representative could make representations in line with legislation. In certain circumstances, the ‘reasonable excuse’ provisions may apply to any late payment penalty in connection with non-payment of duties included in an APN.

Once liability has been established any amount due will be collected in accordance with the guidance in the ‘Debt Management and Banking Manual’ which is available on the GOV.UK website at:-  
www.hmrc.gov.uk/manuals/dmbmanual/index.htm
www.hmrc.gov.uk/manuals/dmbmanual/DMBM585250.htm

Further information and guidance regarding ‘Accelerated Payment Notices’ is available on the GOV.UK website at: www.gov.uk/government/publications/follower-notices-and-accelerated-payments

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ or email xxx.xxxxxx@xxxx.xxx.xxx.xx. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner’s Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Michelle Blake