



# HM Revenue & Customs

Mr Simon Owen

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Date: 21 September 2018  
Our ref: FOI2018/01881

Dear Mr Owen

## **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 23 August, for the following information regarding Disguised Remuneration (DR):

*"I would like you to supply the total number of individuals who have these Open enquires. Reason being is as you have kindly stated the number open enquires could be more than one per person."*

In our response to your previous request for information we confirmed that HM Revenue and Customs (HMRC) had over 126,000 open enquiry years in relation to users of 'Disguised Remuneration' tax avoidance arrangements. The full response is available on [whatdotheyknow.com](http://whatdotheyknow.com) at:

[https://www.whatdotheyknow.com/request/how\\_many\\_inquires\\_do\\_hmrc\\_have\\_f](https://www.whatdotheyknow.com/request/how_many_inquires_do_hmrc_have_f)

I can confirm that around 34,000 individuals have an open enquiry in relation to Disguised Remuneration (DR) arrangements.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review, you can make a complaint to the Information Commissioner's Office (ICO). Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team