



HM Revenue  
& Customs

M. Martin

By email: [request-564783-4f764fa2@whatdotheyknow.com](mailto:request-564783-4f764fa2@whatdotheyknow.com)

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Date: 16 April 2019  
Our ref: FOI2019/00800

Dear M. Martin

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

Thank you for your request, which was received on 27 March, for the following information:

"I request the following:

1. How many charities are registered with HMRC in 2018 and 2019?
2. To prevent fraud: Do u have an automated process or similar (possibly an SLA) whereby you are informed of a removed / suspended charity (or whatever the appropriate category is) charity from the Charity Commission listing?- which thereby prevents fraudulent applications?
3. What is your average timescale for payment of gift aid?
4. How many gift aid applications do you receive per annum?
5. How many are gift aid applications are automated ie: online? How many are not?
6. How many charities were paid gift aid in 2016, 2017, 2018?
7. Please list the top 10 largest gift aid claims/returns for 2018 nationally without specifying persons?
8. Please list the Top 10 largest gift aid claims/returns amounts in Lancashire for 2018 without specifying persons
9. Please list the top 10 largest gift aid claims/returns amounts paid to Foreign aid type charities (ie: non UK) for 2018 without specifying persons?
10. Please list the top 10 individual tax relief amounts approved by the HMRC for 2018 without naming or specifying persons?
- 11 Please number how many charity fraud HMRC investigations were conducted in 2016, 2017, 2018? And what was the total economic crime values for each year?
12. How many investigations led to prosecution 2016, 2017, 2018?

13. How much money was recovered or prevented from being paid as a result of these investigations in 2016,2017,2018?"

I can confirm HMRC holds information falling within scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request. Consequently, under section 12(1) of the FOIA, HMRC is not obliged to comply with your request and we will not be processing it further.

To obtain the information in respect of question 2, 8, and 10 would require the review of each individual record in order to manually extract the data. In addition, question 2 would need to be cross referenced manually between two or more business areas.

Please note, the requested information for questions 11, 12 and 13 has been withheld under FOIA Exemption s31(1)(a) (prejudice to the prevention or detection of crime). Disclosure of this information could potentially be used by individuals for criminal activity; departmental IT systems could be exposed or left vulnerable to interference or attack. Section 31 is a qualified exemption which means if it applies I must consider whether the public interest favours maintaining the exemption.

I accept the public interest in our procedures being transparent and generally understood. This facilitates the proper public scrutiny of our processes and procedures which in turn helps reinforce high standards of performance and governance.

On the other hand, there is a clear public interest in avoiding likely prejudice to the prevention of crime. So, on balance, I conclude that the public interest favours maintaining the exemption.

However, you may wish to narrow the scope of your request by asking the following questions:

1. How many charities are registered with HMRC in 2018 and 2019?
3. What is your average timescale for payment of gift aid?
4. How many gift aid applications do you receive per annum?
5. How many are gift aid applications are automated ie: online? How many are not?
6. How many charities were paid gift aid in 2016, 2017, 2018?
7. Please list the top 10 largest gift aid claims/returns for 2018 nationally without specifying persons?
9. Please list the top 10 largest gift aid claims/returns amounts paid to Foreign aid type charities (ie: non UK) for 2018 without specifying persons?

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 [complain to the Information Commissioner's Office](#)

Yours sincerely,

Freedom of Information Team