



HM Revenue
& Customs

Mr Graham Webber
By email: request-495196-
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Date: 31 July 2018
Our ref: FOI2018/01392

Dear Mr Webber

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 2 July, for the following information:

“HMRC has recently confirmed that 20,919 requests for settlement have been made under the terms announced on 7th November 2017. Thank you for this information.

I would now request the following.

1. How many of those 20,919 requests are unique? (We are aware that some taxpayers have made multiple requests).
2. What percentage of those under enquiry for alleged avoidance whilst working as a contractor, does the above figure represent?
3. What percentage of those expected to be in receipt of a 2019 loan charge does the above figure represent?”

I can confirm HMRC holds information that falls within the 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.

Providing information for question 2 will exceed the cost limit.

Where section 12 applies to one part of a request we refuse all of the request under the cost limit as advised by the Information Commissioner’s Office.

To provide the information you have requested would require us to conduct detailed analysis of the 20,919 individual records to identify how many of them are contractors and then review identified cases to establish whether there is an open enquiry or not. We would then need to review cases with open enquiries against all open contractor enquiries to establish the percentage represented by the above figure.

I have established that the time necessary to complete this task would exceed the cost limit by some way. 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.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Although we cannot answer your request at the moment, we may be able to answer a re-fined request within the cost limit. You may wish to remove question 2 from your request. However, I have addressed question 1 and 3 on a discretionary basis.

Outside of the FOIA

At the end of 31 May 2018, we had recorded 20,919 registrations in settling under the disguised remuneration settlement terms published on 7 November 2017. There are automatic Unique Taxpayer Reference (UTR) checks built into the HMRC system to prevent duplicate registrations. However, taxpayers may receive more than one acknowledgement where they have sent registration of interest to the mailbox multiple times.

It is estimated that up to 50,000 individuals will be affected by the 2019 loan charge. Further information can be found at the 'Disguised remuneration: further update' policy paper: <https://www.gov.uk/government/publications/disguised-remuneration-further-update/disguised-remuneration-further-update>.

If you are not satisfied with this reply you may request a review within two months by emailing 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. The following link explains how to do this: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team