



HM Revenue  
& Customs

J. Rice

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Date: 30 November 2020  
Our ref: FOI2020/02666

Dear J. Rice

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

Thank you for your request, which was received on 6 November, for the following information:

"During the timeframe of 2010 - present has HMRC and/or RCDTS engaged a Limited company or contractor/s directly (not via intermediary/umbrella company) that was involved with disguised remuneration?

If so, how many. Then please provide the start / end dates of contract (without naming person or Limited company involved)."

We received a subsequent clarification of your request on 12 November:

"With regards your question " With regards to the engagement of a limited company, please can you clarify if you are referring to the contracting of an individual through their own personal service company"

The answer is yes"

I can advise that following a search of records held, it has been determined that neither HMRC nor RCTDS have directly engaged any contingent labour workers or personal service companies.

The majority of HMRC's contracts are for contingent labour via an agency, and we use the Crown Commercial Service's framework contracts for this. These contractors form a flexible complement to our workforce, sourced through an employment agency.

With contingent labour there is always at least one agency between HMRC and the individual contractor, although in practice this contract can be further sub-contracted, meaning there are multiple agencies between the department and the contractor themselves.

There are other contractors who provide services as part of fully contracted out professional service provisions. In these circumstances, the arrangement is between HMRC and the supplier. The contractors then have their own arrangements with and are directly managed by the supplier.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.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,

HM Revenue and Customs