



HM Revenue
& Customs

J Rice

By email: request-704168-
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Date: 18 December 2020
Our ref: FOI2020/03257

Dear J Rice

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 4 December, for the following information:

“Thank you for your reply to my FOI request (FOI2020/02666).

You have kindly confirmed that, following a search of records held, neither HMRC nor RCTDS (sic) have directly engaged any contingent labour workers or personal service companies. This response now prompts three questions in return, which I hope you will also be able to kindly answer.

1. On 10 November, you asked for clarification regarding the term 'limited companies' in my request, and on 12 November I confirmed that this was a reference to the contracting of an individual through their own PSC. As you have confirmed no limited company (PSC) contractors have been directly engaged by HMRC and/or RCDTS, please can you tell me, during the period 2010 to present, whether HMRC and/or RCDTS have directly engaged any limited company (i.e. not a PSC) which was making use of an Employee Benefit Trust (EBT)?

2. You have informed me that, during the period 2010 to present, no contingent labour workers or PSCs have been directly engaged by HMRC and/or RCDTS. This would presumably imply that all contractors working on HMRC and/or RCDTS' own systems have been engaged indirectly, following security clearance and other vetting checks (prima facie, on your behalf) by the agencies which are part of the Crown Commercial Services framework, or through a professional service provider. As HMRC and/or RCDTS will obviously have legal contracts in place with these agencies and professional service providers, please can you provide the numbers of contractors which they have supplied to you between 2010 and 2020, preferably with a summary total and a breakdown per year?

3. Based on the formal contracts in place between HMRC/RCDTS and the agencies who form part of the CCS framework, and also the contracts HMRC/RCDTS has with professional service providers, you affirm that any contractor who is engaged to work on HMRC/RCDTS sites and systems will have a contract in place with that agency or service provider, through whom each individual is, to quote from your reply, 'directly managed'. Please can you therefore confirm that, in all these instances, the definition of 'employer' is either the agency or the service provider, and not (apparently) HMRC/RCDTS as the 'client'?"

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



Unfortunately, we are unable to provide any information without first seeking clarification.

It is unclear from your first question if you are referring to the direct engagement of a limited company for the provision of contingent labour or referring to contracts for the provision of any type of service or goods

Please submit your clarified request (quoting the FOI reference number above) by emailing foi.request@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not satisfied with this reply you may request a review within two months by emailing 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