



HM Revenue & Customs

Mr Chris Sawyer

By email:

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Dear Mr Sawyer

Freedom of Information Act 2000 (FOIA)

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

"I'm interested in the total cost of "behavioural insight" when tackling Disguised Remuneration schemes and how much of that cost was paid to companies or departments outside HMRC.

In the document "The One to Many Approach: planning a one to many approach: who can help?" (here <https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch600280>) there is mention of the Compliance Operational Policy & Guidance Unit (COPGU) and the Central Customer Directorate."

I have used the questions from your request as headings to provide the information you seek. You said:

"For the Compliance Operational Policy & Guidance Unit (COPGU), please give me the following information:

1) the number of workers (employees, contractors, seconded workers etc)

55 employees currently work in the Compliance Operational Policy & Guidance Unit (COPGU).

2) the annual budget

COPGU's allocated budget for 2018/19 is £2.8m.

3) how much was spent on enhancements to policy, processes, services and communications for Disguised Remuneration scheme case work

COPGU's budget is not broken down to cost individual projects.

4) how much was spent on enhancements to policy, processes, services and communications for 2019 Loan Charge case work

See answer to question three.

5) *how much was spent on enhancements to policy, processes, services and communications used by the Counter Avoidance unit*

See answer to question three.

For the Behavioural & Customer Insight Team within the Central Customer Directorate, please give me the following information:

6) *the number of workers (employees, contractors, seconded workers etc)*

45 employees currently work in the Behaviour, Insight and Research team (BIR).

7) *the annual budget*

BIR's total budget for 2018/2019 is projected to be £3.4 million

8) *how much was spent on enhancements to policy, processes, services and communications for Disguised Remuneration scheme case work*

BIR has not done any work on the Disguised Remuneration scheme.

9) *how much was spent on enhancements to policy, processes, services and communications for 2019 Loan Charge case work*

BIR has not done any work on the 2019 Loan Charge.

10) *how much was spent on enhancements to policy, processes, services and communications used by the Counter Avoidance unit*

BIR has not undertaken any work with the Counter Avoidance unit.

For Disguised Remuneration scheme and 2019 Loan Charge case work, please give me the following information:

11) *the cost of the enhancements to policy, processes, services and communications by the Behavioural & Customer Insight Team and the Behaviour Change Team by third parties and outsourced companies*

No such work took place.

12) *for that work, can you please detail the work package documents which would have been tendered for by third parties*

For third parties, please include Companies external to HMRC and also departments outside of HMRC (for example The Cabinet Office)"

Not applicable; see above answer.

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<https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team