



HM Revenue & Customs

Mr J Levy

By email: request-498672-6f588204@whatdotheyknow.com

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Our ref: FOI2018/01559

Dear Mr Levy

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 19 July, for the following information:

“In relation to the disguised remuneration legislation in the year Financial Year to March 2013, how many individuals declared the use of loan schemes on their tax returns”

The table below shows details of the number of individuals who have declared the use of a loan scheme on their Self Assessment (SA) tax return.

Tax year	Number of individuals who declared a loan scheme on their SA tax return
2010-11	1380
2011-12	1070
2012-13	1040
2013-14	1020
2014-15	210
2015-16	50
2016-17	30

This information is obtained from SA data where the individual has declared a ‘Scheme Reference Number’ (SRN) related to a disguised remuneration scheme declared under the Disclosure of Tax Avoidance Schemes (DOTAS) regime. It does not include declarations which may have been made in the notes/other information sections of the SA tax return.

Further information about Disguised Remuneration, DOTAS and SRN’s is available on GOV.UK at:

- www.gov.uk/government/collections/tax-avoidance-disguised-remuneration
- www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview
- www.gov.uk/government/publications/tax-avoidance-schemes-notification-of-scheme-reference-number-aag6

To be helpful, and outside of the Act, you might like to be aware that on 18 July 2018 a ‘HMRC issue briefing: disguised remuneration charge on loans’ was published on GOV.UK at: www.gov.uk/government/publications/hmrc-issue-briefing-disguised-remuneration-charge-on-loans/hmrc-issue-briefing-disguised-remuneration-charge-on-loans

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



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 make a complaint to the Information Commissioner's Office (ICO). Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team