



HM Revenue  
& Customs

Ms Verity Porter

By email: [request-509740-6cb3cf3d@whatdotheyknow.com](mailto:request-509740-6cb3cf3d@whatdotheyknow.com)

**Counter-Avoidance  
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Date: 11 September 2018  
Our ref: FOI2018/01800

Dear Ms Porter

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

Thank you for your request, which was received on 13 August, for the following information:

*“How many emails have been sent to the settlement email address [cl.resolution@hmrc.gsi.gov.uk](mailto:cl.resolution@hmrc.gsi.gov.uk) that have not yet been assigned to a case worker?”*

Your request for information has been interpreted as referring to email correspondence sent to the above email address where users have expressed an interest to settle their tax affairs under the Disguised Remuneration (DR) settlement terms published on 7 November 2017. If this is incorrect, please let me know.

HM Revenue and Customs (HMRC) is prioritising cases where users have expressed an interest to settle their tax affairs under the DR settlement terms issued on 7 November 2017. All users who registered their interest to settle by 31 May 2018 should now have received a settlement pack. We have also advised agents representing groups of users what information is required from customers to progress their cases.

We are also prioritising expressions of interest to settle received after 31 May 2018 so that users receive their settlement packs as soon as possible and have every opportunity to submit them by the 30 September 2018.

I can confirm that where users have subsequently provided us the required information, we have referred these cases to our settlement teams for consideration and to progress towards settlement. All users that provide us with the required information to settle by 30 September will be processed before April 2019.

Outside the FOIA, you might like to be aware that a response to an FOI requesting information about HMRC resources to support the settlement of disguised remuneration cases has recently been published on the [whatdotheyknow.com](http://www.whatdotheyknow.com) website at: [https://www.whatdotheyknow.com/request/settlement\\_resources#incoming-1227389](https://www.whatdotheyknow.com/request/settlement_resources#incoming-1227389)

You also 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](http://www.gov.uk/government/publications/hmrc-issue-briefing-disguised-remuneration-charge-on-loans/hmrc-issue-briefing-disguised-remuneration-charge-on-loans)

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