



HM Revenue  
& Customs

Mr Graham Webber  
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Date: 01 November 2018  
Our ref: FOI2018/02175

Dear Mr Webber

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

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

“In July 2017 the Supreme Court handed down their decision in the Rangers Football Club case. This decision confirmed HMRC’s view that payments made to employees but the employer, but via a third party (in that case a trust), should have been subject to PAYE deductions at source. As a result the Reg 80 PAYE Regulations 2003, determinations were confirmed and HMRC was able to collect the sums due.

Can HMRC please advise me:

1. How many Regulation 80 determinations have been issued based on this decision?
2. How many of those have been appealed?
3. Has HMRC issued Follower Notices as a result of the decision and how many?
4. Has HMRC used the decision to issue GAAR Pooling notices and how many?”

I can confirm HMRC holds the information you have requested:

- 1.) Regulation 80 Income Tax (PAYE) Regs 2003 and Section 8 of the Social Security Contributions (Transfer of Functions) Act 1999 gives HMRC power to determine the tax that is due from an employer but remains unpaid. HMRC has issued around 900 Regulation 80 determinations since the Supreme Court decision in the Rangers case was handed down in July 2017. However, these determinations have been issued as part of the ongoing programme of issuing assessments in cases where we suspect a disguised remuneration tax avoidance scheme has been used, to ensure that tax due can be collected. These assessment were not necessarily issued as a result of the Court decision alone.
- 2.) Both Regulation 80 Income Tax (PAYE) Regs 2003 and Section 8 of the Social Security Contributions (Transfer of Functions) Act 1999 give the employer the right to appeal. Around 700 of the Regulation 80 determinations have been appealed.
- 3.) HMRC has issued around 8,000 Follower Notices as a result of the July 2017 Supreme Court decision.



4.) HMRC has not issued GAAR pooling notices as a result the July 2017 Supreme Court decision.

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 complain to the Information Commissioner's Office. The following link explains how to do this:  
<https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team