



HM Revenue
& Customs

Mr Samuel
request-383067-
0bbc30f7@whatdotheyknow.com

**Personal Tax Customer, Product &
Process Directorate**
Audit & Briefing Team
19W
Euston Tower
286 Euston Road
London NW1 3UH

Phone

Fax

Web www.gov.uk

DX

Date 14 February 2017
Our ref 2016/00093
Your ref

Dear Mr Samuel

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 19th January 2017, for the following information:

In an event when through the filing of a self assessment return, a student loan repayment is made, but the repayment is larger than that of the current balance (the payment required is calculated by HMRC tools, as opposed to known loan balance):

- 1. Is HMRC responsible for processing the partial refund?*
- 2. If (1) is true, what is the maximum timeframe for the partial refund to be calculated and issued (how long will it take)?*
- 3. If (1) is true, what method is used for the partial refund (refund to payment method; cheque in post etc).*

I am responding under the terms of the FOIA 2000. Please find the answers to your questions below:

1. Is HMRC responsible for processing the partial refund?

Yes, HMRC is responsible for providing the refund except in a small number of cases where we have already closed the student loan liability on our records. In these cases we ask Student Loans Company (SLC) to provide the refund.

2. If (1) is true, what is the maximum timeframe for the partial refund to be calculated and issued (how long will it take)?

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



Processing a refund can take a maximum of six months from the 31 January Self-Assessment (SA) payment deadline:

- HMRC will pass repayment data to SLC by 31 March
- SLC then update customer accounts, calculate overpayments, and pass overpayment details to HMRC. This is normally done within two months but can often be quicker.
- HMRC require up to two further months to process these overpayment details and credit customer's SA accounts.
- The customer can request a refund from HMRC through the standard SA refund process.

However, if the customer alerts either SLC or HMRC that there is an overpayment at any time after they file their SA return, their SA account will be credited within one month.

3. If (1) is true, what method is used for the partial refund (refund to payment method; cheque in post etc).

HMRC credits the excess student loan deduction to the customer's SA account. If their account is in credit, the customer can request a refund from HMRC through the standard SA refund process.

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely,

Alex Kennerley
Audit and Briefing
PTCPP