



HM Revenue & Customs

Michael Bentley

By email: request-651946-
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Freedom of Information Team
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Date: 24 March 2020
Our ref: FOI2020/00507

Dear Michael Bentley

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 3 March, for the following information:

“Extensions granted to Follower Notice Deadlines

Please provide me with numbers and not the personal information where tax payers have been issued with follower notices in the calendar years of 2016 and 2017 have been given extensions past the original deadline.”

We do not hold the information requested. The law does not allow us to give extensions beyond the original Follower Notice (FN) deadline.

However, customers can make representations to us within 90 days of receiving the notice if they think we have issued the FN incorrectly. If a customer makes a representation, the due date for taking a corrective action is extended to 30 days from the date we issue the conclusion letter telling the customer the outcome of the representation.

Outside the FOIA

To be helpful and outside the FOIA, the FN regime was introduced in 2014. Where someone has used an avoidance scheme similar to one settled by the courts in another party's litigation, we can send them a FN inviting them to take corrective action to relinquish the tax advantage claimed, in line with the decision in the settled case. If they think we have issued the FN incorrectly, they can make representations to us. Otherwise, they have the choice to settle their dispute with us in line with the settled case, or to continue their dispute. If they pursue their dispute, they risk a penalty of up to 50%.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.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](#).

Yours sincerely,

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



