



# HM Revenue & Customs

Mr J Taylor

By email: request-404635-  
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## Corporate Finance

Freedom of Information Team  
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Date            22 June 2017  
Our ref:        FOI2017/00857

Dear Mr Taylor

## Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 3rd May, for the following information:

*“Under the FOI act please provide a response for the following questions*

### VAT

1.     *Does the Department use an external provider for VAT advisory services? If so, please provide the following details*
  - a.     *Name of provider*
  - b.     *Contract start and end date*
  - c.     *Total amount of VAT recovered by the provider in 2015/16*
  - d.     *Total amount paid to the provider for these services in 2015/16*
2.     *Did the Department use an external provider for Re-Review VAT recovery in 2015/16? If so, please provide the following details*
  - a.     *Name of provider*
  - b.     *Total amount of additional VAT recovered by the provider in 2015/16*
  - c.     *Total amount paid to the provider for these services in 2015/16*
3.     *Did the Department utilise any frameworks to procure any of the VAT services stated in Q1 and Q2. If so, please state which frameworks*

### Accounts Payable

4.     *What is the total number of invoices processed through accounts payable (AP) for each of the last five financial years:*

2011/12:

2012/13:

2013/14:

2014/15:

2015/16:
5.     *What is the total expenditure through accounts payable (AP) for each of the last five*

*financial years (£):*

*2011/12:*

*2012/13:*

*2013/14:*

*2014/15:*

*2015/16:*

*6. Could you provide the following information for all 3rd party providers the department has used to complete a review of Accounts Payable Invoices in the last 5 financial years:*

*a. Name of provider*

*b. Contract start and end date*

*c. Total value of duplicated invoices/erroneous payments identified by the 3rd party in the last five financial years*

*d. How much did the 3rd party invoice the department for any review work undertaken?*

*7. What accounting system does the department use (Oracle, E-Financials, Sage etc.)"*

I can confirm that HMRC holds some of the information which falls within the scope of your request and I have provided a full breakdown of our response to your request in Annex 1.

If you are not happy with this reply you may request a review by emailing [foi.review@hmrc.gsi.gov.uk](mailto: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](http://www.ico.org.uk), or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Freedom of Information Team

## **Annex 1**

### **VAT**

1. *Does the Department use an external provider for VAT advisory services? If so, please provide the following details*

We do not use any external VAT advisory service

2. *Did the Department use an external provider for Re-Review VAT recovery in 2015/16? If so, please provide the following details*

We did not use an external provider to re-review VAT recovery in 2015 – 2016

3. *Did the Department utilise any frameworks to procure any of the VAT services stated in Q1 and Q2. If so, please state which frameworks*

Not applicable.

### **Accounts Payable**

4. *What is the total number of invoices processed through accounts payable (AP) for each of the last five financial years:*

2011/12: 472,642  
2012/13: 422,592  
2013/14: 517,458  
2014/15: 569,525  
2015/16: 615,225

5. *What is the total expenditure through accounts payable (AP) for each of the last five financial years (£):*

2011/12: £1,876,216,849  
2012/13: £1,700,163,469  
2013/14: £1,728,374,861  
2014/15: £1,683,798,065  
2015/16: £1,785,678,212

6. *Could you provide the following information for all 3rd party providers the department has used to complete a review of Accounts Payable Invoices in the last 5 financial years:*

- a) *Name of provider: - Internal Review only – source data provided by HMRC's Large Business Services, HMRC's Invoice Processing Centre undertook the analysis – completed in 2014.*
- b) *Contract start and end date – N/A*
- c) *Total value of duplicate invoices/erroneous payments identified by the 3<sup>rd</sup> party in the last five financial years – circa £50,000.*
- d) *How much did the 3<sup>rd</sup> party invoice the department for any review work undertaken?*

Not applicable as no 3<sup>rd</sup> party provider used.

7. *What accounting system does the department use (Oracle, E-Financials, Sage etc.)*

SAP (Enterprise Resource Planning).