



HM Revenue
& Customs

Mr Damian Cattigan

By email:

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Freedom of Information Team

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Date: 30 March 2021

Our ref: FOI2021/03136

Dear Mr Cattigan

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 7 March, for the following information:

“Please can you provide a copy of the PD11 list that HMRC has on record which details people that have use tax arrangements in UK.

This list can be provided to the Loan Charge Action Group and the Loan Charge APPG”

Unfortunately, we are unable to provide any information without first seeking clarification. You have asked for a copy of a PD11 list, however, PD11 is not a term we recognise. We therefore need you to provide further information that will help us better understand your request.

Please note, though, if the information you require is anything that identifies individual taxpayers, we will not be able to release it. A request for this type of detail would be refused under [section 44\(1\)\(a\)](#) of the FOIA, which applies when information is prohibited from disclosure by other legislation. In this instance, the relevant legislation is [section 23\(1\)](#) of the CRCA, which makes clear that information that cannot be released under section 18(1) of the CRCA is exempt from release under the FOIA.

Please submit additional context or any other information you believe will be useful to us (quoting the FOI reference number above) by emailing foi.request@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If, after clarifying your request, you are not content with our freedom of information response, you retain the right to [complain to the Information Commissioner](#), once you have exhausted our internal review process.

Yours sincerely,

HM Revenue and Customs