



HM Revenue
& Customs

Ms Sabina Mangosi

By email: request-494421-76ec3bd2@whatdotheyknow.com

Counter Avoidance

Freedom of Information Team
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Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 24 July 2018
Our ref: FOI2018/01349

Dear Ms Mangosi

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 27 June, for the following information:

“In 2017 the Supreme Court ruled in the case commonly referred to as ‘Rangers’ that the employer was liable for the unpaid PAYE and NIC tax. Please can you supply the number of cases that HMRC has opened to pursue employers following this Supreme Court ruling?”

I can confirm HMRC holds information that falls within the scope of your request. HMRC has opened around 290 enquiries since 5 July 2017.

If you are not satisfied with this reply you may request a review within two months by emailing 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

