



HM Revenue
& Customs

Malathi Sriram

By email:

request-696776-cc9788d8@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 4 November 2020

Our ref: FOI2020/01830

Dear Malathi Sriram

Freedom of Information Act 2000 (FOIA)

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

“I would like to know how many clients of HMRC are made bankrupt/insolvent by HMRC for Loan Charge or Disguised remuneration?”

We have not petitioned the courts for any bankruptcies relating to customers purely subject to the loan charge, which was introduced in April 2019. Please note, however, some customers subject of petitions related to other HMRC debts or debts from other creditors and who are liable to the loan charge may find any outstanding HMRC debts (including the loan charge) then appear on the petition.

We do not keep statistics that allow us to specifically identify Disguised Remuneration cases and the result of their progress through the enforcement journey to a bankruptcy petition.

We will only ever consider pursuing bankruptcy as a last resort, for example where the customer is refusing to pay but could do so. Customers who are concerned about how to pay their loan charge or disguised remuneration tax liabilities are encouraged to get in touch with us to agree how to settle their affairs.

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,

HM Revenue and Customs