



HM Revenue
& Customs

Malathi Sriram

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Date: 7 December 2020
Our ref: FOI2020/02548

Dear Malathi Sriram

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 November, for the following information:

<http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/treasury-committee/tax-enquiries-and-resolution-of-tax-disputes/oral/96049.html>

As per this document, Q39. Ms. Aiston clearly confirmed : "HMRC is not going to make people sell their homes to pay their disguised remuneration tax bills."

I am made bankrupt by HMRC and house is being sold solely to recover disguised remuneration, could you explain?

How many people are bankrupt for disguised remuneration to recover please?

(I am not talking about Loan Charge which is also disguised remuneration.)"

To qualify as a valid submission under the FOIA, a request must fulfil the criteria set out in [Section 8](#) of the Act:

- “(1) In this Act any reference to a “request for information” is a reference to such a request which—
- (a) is in writing,
 - (b) states the name of the applicant and an address for correspondence, and
 - (c) describes the information requested.”

[Section 84](#) of the FOIA clarifies that the term ‘information’ means information recorded in any form. The Act does not place any duty on a public authority to provide an explanatory response or create information to address why a certain policy, law or process exists. For example, a valid request would be for a copy of a policy, rather than an explanation about that policy. For this reason, we cannot produce an explanation as required by the first part of your request.

For your second question, we do not keep statistics that allow us to identify disguised remuneration cases and the result of their progress through the enforcement journey to a bankruptcy petition. It may be possible to manually review customer records to determine instances of the scenario you refer to. However, this task would take considerable time and therefore exceed the FOIA cost limit. (We would refuse the request under [section 12\(1\)](#) of

the Act.) What we can say is we will only ever consider pursuing bankruptcy as a last resort, for example where the customer is refusing to pay but could do so.

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