



HM Revenue
& Customs

Mr Simon Owen

By email: request-695899-
7f9ab78c@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: 22 October 2020
Our ref: FOI2020/01803

Dear Mr Owen

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 2 October, for the following information:

“How much money has been / will be collected from people facing the Loan Charge either in the form of settlements or due via self assessment to pay the Loan Charge”

We can confirm we hold the information you seek. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

We record the outcome of disguised remuneration (DR) settlements and this includes the amount agreed, which we expect to collect. However, this amount is not always collected immediately, for example we may agree payment instalments under a Time to Pay arrangement. To provide the amount collected and still to be collected from settlements would require us to manually review the individual records of all users who had agreed a settlement with us, to be able to determine the amount collected. We have established that this task would exceed the FOIA cost limit.

To provide the amount collected or to be collected via SA returns, we would need to review each SA return where users had reported the Loan Charge on their SA return, including the notes/other information sections of the tax return. We would then need to extract, analyse and cross-check case level information across multiple systems in order to determine the amount collected or to be collected. We have established that this task would exceed the FOIA cost limit.

We are collating, analysing and assuring data on both settlements and SA returns. We plan to report the number and value of agreed settlements when we publish a report on how we have implemented the Loan Charge changes following the Independent Loan Charge Review, later this year. We also plan to report the number of customers who filed and reported the Loan Charge on their 2018-19 tax returns by 30 September.

Since the Loan Charge was announced at Budget 2016 and up to March 2020, we had agreed around 11,000 settlements with employers and individuals, with agreed amounts totalling around £2.6 billion.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing 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