



HM Revenue
& Customs

Mr Simon Owen

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Date: 17 November 2020
Our ref: FOI2020/02529

Dear Mr Owen

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 5 November, for the following information:

"Thanks you for your response. I understand that going through all of the self assessments make take more time. So please can you for now just provide the amount of money agreed on for collecting either paid in one lump sum or over TTP payments. Example of TTP; If someone owes 50,000 and they have paid 20,000 and the rest (30,000) is on TTP over a number of years, I'm requesting the agreed amount of 50,000."

We can confirm we hold the information you seek, but it is being withheld under [section 22\(1\)](#) of the FOIA as it will be published later this year.

Section 22(1) applies if three conditions are met:

- a) there was an intention to publish at the time the request was received; and
- b) it is reasonable to withhold the information until the planned publication date and
- c) it is not in the public interest to disclose the information earlier.

In considering (b) and (c) above we have taken account of the following factors.

Following the Independent Loan Charge Review, led by Sir Amyas Morse, the Government agreed to changes to the loan charge, with amended legislation approved by Parliament receiving Royal Assent on 22 July 2020. The deadline for individuals affected by the Loan Charge to file their tax returns and pay the tax due or agree a settlement with HMRC was extended to 30 September 2020. We plan to include the number and value of agreed settlements when we publish a report on how we have implemented changes following the Independent Loan Charge Review, later this year.

We accept that it is reasonable and in the public interest that we release this information as it increases confidence in our work to tackle disguised remuneration (DR) tax avoidance schemes and ensure that people understand our operations are carried out fairly and effectively. But we take account of the fact that this interest will be met by the publication planned for later this year.

There is a clear public interest in government departments being as open and transparent as possible, so as to increase accountability and inform public debate.

On the other hand, there is a public interest in allowing authorities, within reason, to determine their own publication timetable so as to deal with the necessary preparation and administration involved in publication. It is also in the public interest that authorities can plan publication activity so as to ensure the best use of public resources.

As the information is of interest to wider public it is important that it can be accessed at the same time by the general public rather than piecemeal disclosure to a small number of individuals under the FOIA. Therefore, it is in the wider interest that information is accessible to the general public by adhering to the publication schedule.

Premature disclosure could undermine any relevant pre-publication procedures and data validation.

Taking these factors in to account, we consider that, on balance, the public interest in withholding the information within scope of your request until the scheduled publication, outweighs the public interest in disclosure at this time.

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 our internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs