

Rachel Mawhood

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Via email: request-447236-64dec760@whatdotheyknow.com

14 December 2017

Ref: FOI2017/20911

Dear Ms Mawhood

Freedom of Information Act 2000: HM Treasury

Thank you for your Freedom of Information enquiry of 17 November 2017.

You asked for the following information:

- "1. what was the HM Courts & Tribunals Service (HMCTS) gross income from County Court fees, in the three years 2014-2015 and 2015-2016 and 2016-2017 and the first two quarters of the year 2017-2018;*
- 2. at which % rate does HMCTS pay UK tax on this income from County Court fees;*
- 3. if HMCTS did not pay UK tax on its income from County Court fees (received by any means, such as cheque, cash or direct bank transfers), why not: eg if that income is paid directly to an offshore bank account?**
- 4. if HMCTS did not pay UK tax on its income from County Court fees, why did HM Treasury think we - we being the people who need an army, a navy, a coastguard, well-maintained roads, a health service, police and security services, and a state-of-the-art justice system - could manage without this tax income to the public sector?*

I can confirm that HM Treasury does not hold any of the information within the scope of your request.

Specifically, HM Treasury does not hold any information on HMCTS' gross income from County Court Fees. HMCTS' Annual Reports and Accounts show HMCTS' total fee income, and provides further detail of how these sums are accounted for. The reports for 2014-15, 2015-16 and 2016-17 can be found on the following page:

https://www.gov.uk/government/publications?departments%5B%5D=hm-courts-and-tribunals-service&publication_type=corporate-reports.

HMCTS does not pay tax on the income from County Court Fees. As HMCTS County Court Fees are designed to recover the full cost of providing services, the organisation has no taxable profit and therefore pays no corporation tax. Whilst non-departmental public

bodies can be subject to taxation depending on the circumstances of their corporate structure and financing, such taxation would be charged on taxable profits, not gross income.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely



Information Rights Unit

Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 3/Red, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 2 months of the date of this letter.

Email: foirequests@hmtreasury.gsi.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.