



HM Revenue
& Customs

**Counter-Avoidance
Freedom of Information Team**
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Roger Coady
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Web www.gov.uk

Date: 8 March 2019
Our ref: FOI2019/00381

Dear Roger Coady

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 10 February, for the following information:

"At the treasury committee on 30 January 2019 Jim Harra said "That is the nature of the situation we are in with 50,000 open cases for a large number of years".

In a response to the Freedom of Information Act request (ref FOI2018/01881) dated the 21st September 2018 HMRC said that 34,000 individuals have open enquiries in relation to Disguised Remuneration (DR) arrangements. You can find that at <https://www.whatdotheyknow.com/request/488684/response/1237056/attach/2/FOI2018%2001881%20Final.odt.pdf>

What is the updated figure for the number of individuals who have open enquiries in relation to Disguised Remuneration (DR) arrangements?

In the event that there are not 50,000 individuals with open enquiries related to Disguised Remuneration (DR) arrangements, can you please clarify what Jim Harra meant by the phrase "open cases" he used when justifying the loan charge to Wes Streeting MP in the treasury committee.

Please confirm if Jim Harra was confusing the number of individuals that HMRC estimate are affected by the loan charge with the number of actual open cases HMRC have in relation to DR arrangements when he said the above to the treasury committee.

I am already aware that the Freedom of Information request above ascertained that HMRC had 126,000 tax years under assessment or enquiry in relation to Disguised Remuneration (DR) arrangements."

I can confirm that HMRC has around 50,000 open cases into DR arrangements. This figure includes enquiries into employers as well as around 36,400 enquiries into individuals.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.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,

Freedom of Information Team