



HM Revenue
& Customs

Mr Kevin Duffy

By email:

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Freedom of Information Team

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Date: 30 March 2020

Our ref: FOI2020/00488

Dear Mr Duffy

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 February, for the following information:

“Please can you confirm, for each of the previous 3 tax years the specific budget spend for:

1. HMRC costs spent to challenge/investigate/pursue individuals for the Disguised Remuneration Loan Charge
2. HMRC costs spent to challenge/investigate/pursue promoters of Disguised Remuneration Loan Schemes
3. Revenue raised from individuals (actual money paid not total value of any Time To Pay arrangements) in relation to Disguised Remuneration Loan Schemes.

We have interpreted your request as asking how much it has cost us to challenge, investigate individual DR scheme users and pursue promoters of disguised remuneration (DR) loan charge schemes. You also want to know how much we have spent in collecting money from those individuals (not including Time to Pay arrangements).

We do not hold this information. We hold high level costs for running the department and we can attribute sums to specific business areas. However, we cannot further break down the sums to cost tasks undertaken by those business areas.

Outside of the FOIA

Although we cannot answer your request, we can tell you since the loan charge was announced at Budget 2016 and up to 30 June 2019, we have agreed around 8,000 settlements with employers and individuals. This brings into charge around £2 billion. These figures will include settlements agreed under a Time to Pay arrangement and are likely to change as more cases are settled after the pause in settlement following the Loan Charge Review.

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](#).

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Yours sincerely,

HMRC Freedom of Information Team