



HM Revenue & Customs

Ms Corinne Booker
By email: request-553089-
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Date: 25 March 2019
Our ref: FOI2019/00534

Dear Ms Booker

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 25 February, for the following information:

“Thank you for your response and confirming HMRC holds the information I requested.

Can you please answer the following request as it will not identify any individuals.

HMRC are quoted in this Guardian article <https://www.theguardian.com/money/2019/feb/16/thousands-of-workers-hit-with-massive-tax-avoidance-bills> 16/02/19 as saying “Since the formation of HMRC’s fraud investigation service on 1 April 2016, more than 15 individuals have been convicted for offences relating to arrangements which have been promoted and marketed as tax avoidance schemes and sentenced to over 95 years custodial.”

Of the more than 15 cases that are being referenced above, how many individuals were convicted for offences in relation to arrangements which will be subject to the 2019 Loan Charge?”

HMRC considers criminal investigations, and make referrals to prosecuting authorities, where appropriate. However, there are no criminal offences specific to the promotion of mass marketed tax avoidance schemes. Generally, HMRC may consider starting a criminal, rather than civil investigation when, in pursuing a purported avoidance scheme, reliance is placed for example, on false or altered documents, or material facts are misrepresented to enhance the credibility of a scheme or disguise indicators of dishonesty.

Disguised remuneration (DR) tax avoidance schemes claim to avoid the need to pay Income Tax and National Insurance contributions on income. They normally involve a loan or other payment from a third-party, which is unlikely to be repaid. The disguised remuneration (DR) loan charge, announced at Budget 2016, means that DR tax avoidance scheme users will be taxed on loans from these schemes made after 5 April 1999 that remain outstanding on 5 April 2019

None of the convictions referred to in the statement above were therefore for offences directly related to arrangements that will be subject to the 2019 (DR) loan charge.

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