



HM Revenue
& Customs

Counter-Avoidance

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Date 5 December 2016
Our Ref FOI 00273-16
Your Ref

Dear Sir

Freedom of Information Act 2000 (FOIA)

I am writing regarding your request for information date 10 November 2016. In your request you asked for the following information in respect of whether HM Revenue and Customs (HMRC) conducts:-

“mystery shopper surveys' of DOTAS/ Non-DOTAS scheme providers and/or for other tax "avoidance" schemes? If so,

- 1. What these entail, i.e. review of the scheme providers' website, phone calls to understand how these schemes are marketed etc.?***
- 2. How many of these surveys were undertaken in the period 2000 - 2016? Please provide the number of survey for each year?***
- 3. What is the outcome of these surveys? Do they lead to any action(s) and if so, which? For instance informing future policy decisions etc.”***

Under section 31(3) of the FOIA I can neither confirm nor deny whether HMRC holds any information falling within the scope of your request. The information you have requested relates directly to HMRC's compliance activities. Confirming or denying whether HMRC hold any of the information you have requested is likely to undermine our strategy and the compliance activities we undertake with regard to reviews of DOTAS/Non-DOTAS schemes and scheme providers. It would be likely to harm our compliance activities and have a detrimental impact on our ability to assess and collect tax.

Section 31 is a qualified exemption which means if it applies I must consider the balance of the public interest in favour and against neither confirming nor denying whether the information is held.

Factors favouring confirmation or denial for Section 31

I accept that there is public interest in ensuring that we are accountable and as transparent as possible about our activities. There is also a public interest in ensuring that people understand that our operations provide value for money and are carried out fairly and effectively. To confirm or deny whether information is held would increase public confidence in the compliance activity that HMRC undertakes.

Director: David Richardson

Factors against confirmation or denial for Section 31

There is also a strong public interest in HMRC being able to enforce the law properly so that the tax burden is shared equally. To confirm or deny the existence of any low level information about our activities may assist those intent on avoiding tax which is not in the public interest. Anything that puts at risk our compliance activities could undermine public confidence in the tax system. This could damage the general climate of honesty among the overwhelming majority of taxpayers who use the system properly.

On balance, I conclude that the public interest favours neither confirming nor denying whether the information is held.

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Michelle Blake