



HM Revenue  
& Customs

Ms Hazel Brown

By email: request-782407-  
c5f510a5@whatdotheyknow.com

**Freedom of Information Team**  
S1715  
6 Floor  
Central Mail Unit  
Newcastle Upon Tyne  
NE98 1ZZ

**Email** [foi.request@hmrc.gov.uk](mailto:foi.request@hmrc.gov.uk)

**Web** [www.gov.uk](http://www.gov.uk)

Date: 13 September 2021  
Our ref: FOI2021/18989

Dear Ms Brown

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 16 August, for the following information:

“How many determinations did HMRC issue to employers (or onshore entities where offshore schemes were used) associated with NON DOTAS registered schemes for the year 2017?”

We can confirm we hold the information you seek but, despite narrowing your request to just 2017, providing it would still exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

As explained in our previous response to FOI2021/16369, we would normally explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing so. Even with a smaller data set, we would still need to carry out the steps listed below to establish the information.

Information on Regulation 80 determinations and DOTAS schemes are held on different systems, and in varying formats. Therefore, from the available data sets, we would need to complete three separate steps in order to produce the information requested.

The first would be for data specialists to interrogate the system which holds Regulation 80 determinations in order to establish a data set with a common customer identifier (such as a PAYE reference). This system holds the amounts included in each determination but does not hold references which would link these determinations to an instance of avoidance, such as a DOTAS reference number. We have estimated that this first step alone is likely to exceed the FOIA cost limit.

The second step would be to manipulate the data (held on a separate case management system) on employers who have used DOTAS registered schemes to establish the same common customer identifier (for example, the PAYE reference). The third step would be to assure the two data sets and, using the common identifier, run a digital data clash to produce the information requested.

We can therefore confirm it is not possible to answer your request without exceeding the FOIA cost limit.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto: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](#).

Yours sincerely,

HM Revenue and Customs