



HM Revenue & Customs

Mr Paul Getty
By email: request-631632-3716e000@whatdotheyknow.com

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

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 31 January 2020
Our ref: FOI2020/00013

Dear Mr Getty

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 5 January, for the following information:

"In the Fol response
https://www.whatdotheyknow.com/request/effect_of_supreme_court_decision HMRC said
"HMRC has issued around 8,000 Follower Notices as a result of the July 2017 Supreme Court decision."

In the Disguised remuneration: Independent loan charge review report
<https://www.gov.uk/government/publications/disguised-remuneration-independent-loan-charge-review> published on 20 December 2019, it said "HMRC's evidence to the Review has been that over 3,200 Follower Notices have been issued in relation to loan schemes, with the vast majority following the Rangers case."

(i) Please give any documents which detail the difference of 4,800 Follower Notices or an explanation of the lower figure at the later date. Please explain on what basis the Follower Notices were issued for if not in relation to loan schemes.

(ii) Please give copies of the relevant evidence given to the independent review which Sir Amyas Morse would have used to write the above passage in his report, particularly where the evidence might have enabled Sir Amyas Morse to determine the Follower Notices were issued "in relation to loan schemes".

Our Response

We can confirm that HM Revenue and Customs (HMRC) holds information relevant to your request. However, we need to extend the 20 working day time limit for responding to your request.

This is because information you have requested is being considered as part of a wider collection of information that may be exempt from disclosure under section 35(1)(a) of the Act. This exemption covers any information relating to the formulation and development of government policy. The purpose of section 35 is to protect good government. It reflects and protects some longstanding constitutional conventions of government and preserves a safe space to consider policy options in private.

Section 35 is subject to a public interest test and HMRC has not yet reached a decision on whether the balance of the public interest favours disclosure of this information.

Under section 10(3), when public authorities have to consider the balance of the public interest, in relation to a request, they do not have to comply with the request until such time as is reasonable in the circumstances. Owing to the need to consider where the balance of the public interest lies, in relation to your request, we will not be able to respond in full within 20 working days.

I hope to provide you with a full response by 28 February 2020 at the latest.

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](#).

Yours sincerely,

Freedom of Information Team