



HM Revenue
& Customs

Pearl Lily & Co Accountants

By email:

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Freedom of Information Team

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Date: 7 December 2018

Our ref: FOI2018/02477

Dear Sir or Madam

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 10 November, for the following information:

“(Q1) How many petitions to wind-up in the matter of a company and the Insolvency Act did HMRC present in 2017?”

(Q2) How many HMRC decisions against companies were under appeal at tribunal with HMCTS during 2017?

(Q3) Of the HMRC decisions under appeal counted in (Q2) how many appeals were lodged by a Company with an HMCTS tribunal before a petition to wind-up was presented by HMRC in the matter of the same Company, a company counted in answer to (Q1)?

(Q4) Of the HMRC petitions counted in (Q3), those with antecedent tribunal appeals, how many petitions included in their ex-parte applications for leave to issue a bankruptcy petition a disclosure of the antecedent tribunal appeal?

(Q5) Of the HMRC petitions counted in (Q3), those with antecedent tribunal appeals, how many petitions included in their ex-parte applications for leave to issue a bankruptcy petition a statement of truth that the debt was not disputed?”

I can confirm HMRC holds information falling within scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request. Consequently, under section 12(1) of the FOIA, HMRC is not obliged to comply with your request and we will not be processing it further.

From the data that we hold we have identified 16,289 individual appeals that were with HMCTS in 2017. This is either an appeal that was in hand as at 31 December 2017 or was closed at some point during 2017. There may be more than one decision under appeal in any given dispute. This data would need to be manually inspected to check and extract the relevant information to answer questions three, four and five. We estimate that one manual check could be completed within one minute, which equates to 16,289 minutes, or over 270 hours. This exercise would exceed the FOIA cost limit.

You may want to reconsider your request by taking into account the information in this letter. To assist you further, the following advice may be helpful.

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



HMRC holds data on the number of winding up petitions filed each year. We should also be able to determine how many cases are under appeal at the First-tier Tribunal stage. However, there will be some margin of error as company information is manually recorded and is therefore subject to incorrect typing, abbreviations, spelling variations and so on.

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