



HM Revenue
& Customs

Counter-Avoidance

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Mr Michael Hind

Tel

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www.gov.uk

Date 4 November 2016
Our Ref FOI 00048-16
Your Ref

Dear Mr Hind

Freedom of Information Act 2000 (FOIA)

I am writing regarding your request for information dated 8 October 2016. In your request you asked for the following information regarding 'Partner Payment Notices (PPNs)' in the last 3 years:-

- ***How many PPNs have been issued?***
- ***What is the total amount involved?***
- ***How much has been paid, how much disputed?***
- ***Has any legal action been instigated, if so on how many occasions?***

I can confirm that although HM Revenue & Customs (HMRC) hold some of the information you have requested we estimate that the cost of complying with your specific request would exceed the appropriate limit of £600. The appropriate limit is specified in regulations and for central government is set at £600. This represents the estimated cost of one person spending 3½ working days determining if the department holds the information. This includes locating, retrieving and extracting the information. Under section 12(1) of the FOIA the department is not obliged to comply with your request and we will not be processing it further.

Normally HMRC would explore with you how you might be able to narrow down your request so that it did not exceed the fees limit. However, in this case I cannot see any scope for doing this.

To provide the information you have requested in relation to PPN's, which are a sub-set Accelerated Payment notices (APNs), would require us to review and reclassify existing data-sets to enable us to then extract, collate and analyse information across multiple HMRC business streams. To conduct this exercise would exceed the amount as specified in regulation.

To be helpful, and outside of the FOIA, you might like to be aware that information regarding Accelerated Payments, including payments received/refunded along with the number of representations received, is available in HMRC's annual reports and other publications which are published on the GOV.UK website.

Director: David Richardson

- HMRC annual report and accounts 2014-15 (pages 16-17):
www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2014-to-2015
- HMRC annual report and accounts 2015-16 (page 26):
www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2015-to-2016

You may also be interested to hear that the High Court has heard and decided on five Judicial Reviews about HMRC's implementation of the Accelerated Payment legislation, and found in favour of HMRC on all the issues raised in all five cases. Information regarding how HMRC resolves tax disputes is published in the 'Tax Assurance Commissioner's Annual report' which can be found at: www.gov.uk/government/collections/how-we-resolve-tax-disputes

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