



HM Revenue
& Customs

Mr Garry Taylor
By email: request-513626-
2565e107@whatdotheyknow.com

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

Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 12 September 2018
Our ref: FOI2018/01915, FOI2018/01916
FOI2018/01917, FOI2018/01918

Dear Mr Taylor

Freedom of Information Act 2000 (FOIA)

Thank you for your requests, which were received on 28 August, for the following information:

FOI2018/01915

“In relation to the disguised remuneration legislation in the year Financial Year to March 2010. Could you please advise, how many individuals declared the use of loan schemes on their tax returns in this year?”

FOI2018/01916

In relation to the disguised remuneration legislation, please provide me with details of how many scheme operators/providers who have been investigated by HMRC and have subsequently been shut down or stopped from trading in relation to scheme arrangements.

FOI2018/01917

In relation to the disguised remuneration legislation, please provide me with details of how many scheme operators/providers who have been identified, how many of these, including those domiciled outside of the UK have submitted VAT payments to HMRC in the years 1999 to 2018?

FOI2018/01918

In relation to the disguised remuneration legislation, please provide me with details of how many scheme operators/providers who have been investigated by HMRC and where the arrangements have subsequently been found not to be compliant.

Response

Under section 12(4) of the FOIA, with reference to regulation 5 of the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004, when

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



estimating the cost of complying, HMRC may aggregate two or more requests made by the same person, when the same or similar information is requested and where those requests are received within a period of sixty consecutive days (see the links below).

- <http://www.legislation.gov.uk/ukpga/2000/36/section/12>
- <http://www.legislation.gov.uk/uksi/2004/3244/regulation/5/made>

I am therefore aggregating the above requests as they relate to disguised remuneration schemes.

I can confirm HMRC holds information that falls within the 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.

With regards request FOI2018/01917, although HMRC holds information in relation to 'Disguised Remunerations' (DR) schemes, these can be operated, provided or promoted by multiple entities. To provide the requested information would require us to review each DR scheme to identify these entities and then cross-check those identified to establish which of these has submitted VAT payments for the tax years 1999-2018.

I have established that the time necessary to complete this task would exceed the cost limit by some way. 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.

Normally, HMRC would explore with you how you might be able to narrow or refine your request so that it did not exceed the FOIA cost limit. However, specific to this request, I cannot see any scope for doing this.

You may wish to narrow the scope of your requests by being more specific about the information you particularly wish to obtain taking in account the information provided above and the ICO guidance on section 12(4) FOIA.

Outside the FOIA, you might like to be aware that responses to similar requests for information as your requests under references FOI2018/01915, FOI2018/01916 and FOI2018/01450, have been published on the Whatdotheyknow website at the below links:

https://www.whatdotheyknow.com/request/request_for_information_45

https://www.whatdotheyknow.com/request/disguised_remuneration_legislati_2#outgoing-802038

https://www.whatdotheyknow.com/request/loan_scheme_declaration_individu#incoming-1212767

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. The following link explains how to do this:

<https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team