



HM Revenue & Customs

Mr Jon Burchell
By email: request-539622-
d4fbd23d@whatdotheyknow.com

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: 11 January 2019
Our ref: FOI2018/02767

Dear Mr Burchell

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 15 December, for the following information:

"In the response to Tax Avoidance:Written question - 152724 found at <https://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-06-12/152724> , The Financial Secretary to the Treasury, Mel Stride, said "...these schemes never worked and the amounts paid were always taxable under the law at the time." Please provide any material and/or documents which detail why HMRC did not tax the payments under the the law at the time the payments were made."

Following a review of our records, I have established that HMRC does not hold the information you requested. This is because HMRC has undertaken extensive compliance activity against DR schemes and scheme users since they were first used on the basis that income tax and National Insurance contributions were always due. This activity has included opening thousands of enquiries into scheme users, successful litigation, introducing targeted anti-avoidance legislation in 2011, and agreeing settlements.

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