



HM Treasury

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Via email: request-492649-  
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19 July 2018

Ref: FOI2018/11223

Dear Mr Sawyer

## Freedom of Information Act 2000: Tax avoidance

Thank you for your enquiry of 22 June 2018, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

*"With reference to "Tax Avoidance:Written question - 152724" found here <https://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-06-12/152724/>*

*Stride's answer says "HM Revenue and Customs (HMRC) continues to challenge avoidance schemes that are declared, and carries out extensive investigation work to track down those that are not."*

*1) Please give me any reports/documentation/figures supplied to the Treasury by HMRC which details the number of schemes not declared that have been found by HMRC's extensive investigation work.*

*2) Please provide a breakdown of the number of schemes not declared that have been found by HMRC's extensive investigation work in each of the years 2000 to 2018.*

*3) If the information in 1) and/or 2) cannot be supplied to me for reasons of time and/or cost, please provide me with the information used by Stride to state that "HM Revenue and Customs (HMRC) continues to challenge avoidance schemes that are declared, and carries out extensive investigation work to track down those that are not"*

Given the Parliamentary Question you refer to is on the topic of disguised remuneration schemes, we are interpreting this as a request for information HM Treasury holds in relation to disguised remuneration avoidance schemes. I can confirm that HM Treasury does not hold information within the scope of your request.

The answer to the Parliamentary Question you refer to was drafted by HM Revenue and Customs.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

*Yours sincerely*

Information Rights Unit

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Email: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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