



HM Revenue & Customs

Mr Frankham

By email: request-519576-4d60a9b4@whatdotheyknow.com

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Date: 19 September 2018
Our ref: FOI2018/02054

Dear Mr Frankham

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 September, for the following information:

“Please confirm under FOIA who is authorised to collect taxes and what this authorisation consists of and where the authority was obtained from.

If any outside bodies are authorised please state who and how they are authorised.”

HMRC was created by the Commissioners for Revenue and Customs Act 2005 (CRCA) and its functions are governed by that statute. HMRC’s functions include the management and collection of tax and the payment of benefits as set out in the CRCA and matters ancillary to those functions such as employment of its staff.

The CRCA can be found using the link below

<http://www.legislation.gov.uk/ukpga/2005/11>

Under CRCA 2005 (Section 14) the Commissioners may delegate a function of the Commissioners [other than the making of a statutory instrument, regulation or an order] to (a) a single Commissioner (b) to a committee established by the Commissioners (which may include persons who are neither Commissioners nor staff of the Commissioners nor officers of Revenue and Customs) or (c) to any other person. ‘To any other person’ covers the private sector suppliers of debt pursuit services.

The names of the Debt Collection Agencies engaged on HMRC work are set out on the gov.uk website and can be found using the link below

<https://www.gov.uk/if-you-dont-pay-your-tax-bill/debt-collection-agencies>

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 make a complaint to the Information Commissioner's Office (ICO). Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team