



HM Revenue
& Customs

Samuel O'Brien
By email: request-489211-
3865427d@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: 29 June 2018
Our ref: FOI2018/01150

Dear Mr O'Brien

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 4 June, for the following information:

"I would like to know the number of letters sent by HMRC to tax payers, notifying them of the settlement offer known as CLSO2. If possible, please can you split the response in to those with open enquiries and those with no open enquiries. If not, a total will suffice.

I would also like to know, of those people informed, how many people registered an interest to settle by the deadline of the 31st May 2018

Lastly, please confirm the total number of people that registered an interest to settle by the deadline of the 31st May 2018"

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.

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, in this case, I cannot see any scope for doing this.

HMRC published detailed settlement terms on 7 November 2017 as part of a campaign to encourage taxpayers to come forward and settle their tax affairs ahead of the loan charge introduction. We notified taxpayers through letters, emails, phone calls, and in webinars. To provide number of taxpayers notified by letters would mean searching records across a number of HMRC systems. We would have to review each record to identify the method of notification used and whether there is an open enquiries not.

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.

Although your entire request cannot be answered within the FOIA cost limit, I can address your final question on a discretionary basis.

Outside of the FOIA

At the end of 31 May 2018, we had recorded 20,919 registrations. However, this figure is subject to change as a number of interests received close to the 31 May deadline still need to be logged.

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