



HM Revenue & Customs

Mr James Defries

By email: request-495804-
e0ac5b7b@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: 31 July 2018
Our ref: FOI2018/01432

Dear Mr Defries

Freedom of Information Act 2000 (FOIA)

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

“What measures have you taken to notify tax payers potentially impacted by the 2019 Loan Charge as passed by Parliament in the 2017 Finance Act. Specifically what Spotlights have been published, giving reference to the number of the spotlight and the date when it was published.”

The new disguised remuneration (DR) loan charge ensures DR tax avoidance scheme users pay their fair share by taxing loans from these schemes that remain outstanding on 5 April 2019.

Those affected can prevent the loan charge from arising by repaying the loan or agreeing a settlement with HMRC before 5 April 2019. We want to help people settle their tax position ahead of the loan charge and have provided a number of opportunities, including the publication of settlement terms on 7 November 2017, for DR scheme users to settle their tax affairs.

We are actively encouraging DR scheme users to come forward and settle through our day to day contact with customers. We are also writing directly to individuals and employers who may be impacted by the loan charge and aim to have completed the majority by the end of August 2018. We will continue to write to those who might be impacted as they are identified.

We have published a number of tax avoidance Spotlights publications which refer to the loan charge including:-

- Spotlight 30 on 6 May 2016
- Spotlight 35 on 14 February 2017
- Spotlight 36 on 14 February 2017
- Spotlight 39 on 10 August 2017
- Spotlight 42 on 14 February 2018

These are available on GOV.UK at: www.gov.uk/government/collections/tax-avoidance-schemes-currently-in-the-spotlight.

You also might like to be aware that we have raised additional awareness through tweets and webinars and have worked with a range of stakeholders to generate broader awareness which has been picked up in wider media activity.

On 18 July 2018 a 'HMRC issue briefing: disguised remuneration charge on loans' was published on GOV.UK. This provides additional information about the loan charge, links to the settlement terms and relevant Spotlights along with helpful information for those who may have difficulty paying what they owe. This can be found at:

www.gov.uk/government/publications/hmrc-issue-briefing-disguised-remuneration-charge-on-loans/hmrc-issue-briefing-disguised-remuneration-charge-on-loans

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