HM Revenue & Customs

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[redacted]

By email: [redacted]@[redacted].co.uk

Date: 13 June 2024
Our ref: FOI2024/64498

Dear [redacted],

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 21 May, for the following information:

"Please can you confirm for year 2021-2022:

1. The tax collected by HMRC under Section 455 of the Corporation Tax Act 2010.
2. The tax repaid by HMRC under Section 458 of the Corporation Tax Act 2010.
3. The tax collected under Section 415 of the Income Tax (Trading and Other Income) Act 2005."

Our response

We can confirm we hold the information you seek. However, providing information regarding payment data would exceed the FOIA cost limit. We have therefore refused your request under section 12(1) of the FOIA.

Section 12(1) FOIA allows a public authority to refuse to comply with a request for information if the authority estimates that the cost of compliance would exceed the 'appropriate limit', as defined by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (the Regulations). In the case of HMRC this is £600, or 24 hours charged at £25 per hour.

Regulation 4(3) of the Fees Regulations allows the following activities to be taken into account when calculating the cost of compliance:

- determining whether the information is held;
- locating the information, or a document which may contain the information;
- retrieving the information, or a document containing it; and
- extracting the information from the document containing it.

Isolating the correct Corporation Tax data relating to section 455 by accounting period, and linking to the relevant charges and whether amounts were paid in full, including whether the payment related to section 455 or other charges, would not be possible within the cost limit due to the volume of data involved. Therefore, we have refused your request under section 12 of the FOIA.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing so.

Outside of the FOIA

Although we cannot answer your request, we can offer some information on a discretionary basis.

We can provide you with information regarding tax return data for the year 2021-22.

In the tax year 2021-22, 573 customers made an entry in the relevant place in the income tax return recording close company loans written off or released (SA101 in box 13.1), with the amount totalling £16,180,105.

For Accounting Periods ending between 1 April 2021 to 31 March 2022, 156,580 companies made an entry with a figure greater than 0 in at least one of the three relevant boxes in corporation tax returns (in the CT600A). Total returned amounts are:

A20 (Tax Due)	£2,598,554,563
A45 (Relief due within 9 months)	£1,799,995,423.60
A70 Relief due after 9 months)	£16,405,029.16

Please note that these figures are:

- What the company has returned, not what it actually paid,
- Will exclude any claims for relief made outside an electronic return,
- Will exclude any tax found by HMRC enquiries.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing informationrightsunit@hmrc.gov.uk or by writing to our address at the top 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,

HM Revenue and Customs