HM Revenue & Customs

Information Rights Unit
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Newcastle Upon Tyne
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Email foi.request@hmrc.gov.uk

Web www.gov.uk

Mr Elliot Green

By email: [redacted]

Date: 04 July 2025
Our ref: FOI2025/65508

Dear Mr Green,

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 26 May, for the following information:

"This is an FOI request for the government financial years 2021/2022, 2022/2023 and 2023/2024 for the amount of money HMRC received through Voluntary Restitution from taxpayers."

Our response

Please accept our apologies for the considerable delay in responding to your request.

We can confirm we hold the information you seek. However, providing it 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.

We do not routinely collate the information you have requested. Voluntary Restitution payments are not held centrally as they are subsumed within separate recording systems in place for different types of tax which may involve the type of payment within this request.

On that basis, we would need to undertake a case-by-case review of all liabilities generated by the Voluntary Restitution facility and cross-reference these against any individual payments made by the relevant customers. This would involve a significant amount of work which would exceed the time/cost constraints set out within the FOIA above.

Advice and assistance

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 as reducing your request to a single tax year would still involve significant volumes of work with payments also potentially being spread over more than one tax year for any given case.

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