



HM Revenue
& Customs

Elliot Green

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Date: 22 July 2025
Our ref: FOI2025/128865

Dear Elliot Green

Freedom of Information Act 2000 (FOIA)

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

“This is a request for the last four calendar years of the number of times per year that HMRC has extracted funds from a person's deposit account under Schedule 8 of the Finance (No. 2) Act 2015.”

Our response

HMRC has not used its Direct Recovery of Debt (DRD) powers to collect liabilities from debtors over the last four calendar years (2021 to 2024). DRD powers, which enable HMRC to recover established tax debts directly from customers' bank accounts, were paused during the COVID-19 pandemic. This decision formed part of a wider effort to reduce financial pressure on individuals and businesses during a period of significant economic disruption.

The government announced at Spring Statement 2025 that HMRC will restart “direct recovery” of tax debts owed by individuals and companies who have the ability to pay but choose not to do so.

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.

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