



HM Revenue & Customs

Mr George Turner
By email: george@taxwatchuk.org

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Date: 5 June 2019
Our ref: FOI2019/01105

Dear Mr Turner

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 May, for the following information:

“The number of sanctions imposed under s161 of Finance Act 2016, Tax Strategies and Sanctions for Persistently Uncooperative behaviour.”

HMRC has not imposed any sanctions under s161 of Finance Act 2016 for persistently uncooperative behaviour.

The High Risk Corporates Programme, a key part of HMRC’s code of governance for resolving tax disputes, aims to simultaneously resolve tax risks and change customer behaviour. As part of this programme, special measures sanctions have been considered in a small number of cases where our large businesses demonstrate persistently uncooperative behaviours and engage in aggressive arrangements. Subsequent improvements in customers’ behaviour have removed the need to impose sanctions on these particular cases.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/655362/HMRC_Code_of_governance_for_resolving_tax_disputes.pdf

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](#)

Yours sincerely,

Freedom of Information Team