



HM Revenue
& Customs

Notification of uncertain tax treatment by large businesses

Consultation Document

Publication date: 19 March 2020

Closing date for comments: 27 May 2020

Subject of this consultation:	The government intends to require large businesses to notify HMRC where they have adopted an uncertain tax treatment.
Scope of this consultation:	This consultation sets out the framework for that requirement and seeks views on: <ul style="list-style-type: none"> • Who is liable to notify, • The size of business that will be required to notify, • The tax threshold requiring notification, • The method of notification, • The level of detail that needs to be notified, and • The proposed implementation date.
Who should read this:	We welcome responses, in particular, from large businesses and agents representing large businesses.
Duration:	19 March 2020 until 27 May 2020.
Lead official:	Adrian Morton, HM Revenue & Customs
How to respond or enquire about this consultation:	Level 5 1 Ruskin Square Croydon CR0 2LX uncertaintaxtreatmentconsultation@hmrc.gov.uk Phone 07816 296155
Additional ways to be involved:	HMRC will be keen to hold or attend meetings with interested parties to discuss these proposals.
After the consultation:	The government will publish its response, along with draft clauses, in late summer 2020. Legislation will be introduced in the 2020 to 2021 Finance Bill and will apply to returns filed after April 2021.
Getting to this stage:	This is a new consultation.
Previous engagement:	This is a new engagement with stakeholders on this subject.

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1. Introduction

- 1.1. As announced at the March 2020 Budget, the government intends to require large businesses to notify HMRC where they have adopted an uncertain tax treatment.
- 1.2. The proposal is designed to improve HMRC's ability to identify issues where businesses have adopted a different legal interpretation to HMRC's view. This requirement will help to reduce tax losses caused by businesses adopting tax treatments that do not stand up to legal scrutiny.
- 1.3. This consultation sets out the framework for that requirement and seeks views on a range of implementation issues.
- 1.4. The notification requirement will be legislated in Finance Bill 2020-21 and apply to uncertain tax treatments in returns filed after April 2021.

2. Background to the policy

- 2.1. HMRC's strategic approach is to use the most appropriate, cost-effective, and highest impact way to encourage and support all customers to comply with their obligations. We impose sanctions on those who don't, so that the compliant majority are not disadvantaged. Having accurate and timely information to inform our interventions, and the chance to constructively discuss that information with the customer, significantly increases the speed and efficiency of the intervention – bringing benefits for both parties.
- 2.2. The legal interpretation tax gap (defined in Chapter 3) in the 2019 edition of 'Measuring tax gaps'¹ is £6.2bn (18% of the overall tax gap). Although not exclusive to large business, the majority of the legal interpretation tax gap is attributable to that customer group.
- 2.3. Many of this customer group currently approach HMRC for clearance and agreement in advance of undertaking transactions with an uncertain tax treatment where there is a statutory clearance procedure. However, the clearance process is voluntary. Where disagreements do arise, they can lead to protracted debate and ultimately to litigation – meaning substantial cost and time for both parties, and significant uncertainty for the wider community.
- 2.4. For all taxpayers, from individuals to the largest corporates, HMRC will always follow the Litigation and Settlement Strategy² – a framework to resolve tax disputes in a way that is fair, open, and clear.
- 2.5. The tax authorities in the USA and Australia have required notification of uncertain Corporate Tax (CT) treatment for several years, so this will be familiar to large groups with international reach.

Meaning of uncertain tax treatment

- 2.6. An uncertain tax treatment is one where the business believes that HMRC may not agree with their interpretation of the legislation, case law, or guidance. Chapter 3 explores the definition of "uncertain tax treatment" in more detail, as well as outlining some areas likely to be more complex, and options for enhancing the definition.
- 2.7. It should be noted that this measure is not intended to promote any assumption that HMRC's interpretation is always correct, nor that HMRC is a final arbiter of disputes relating to tax law. The measure aims to ensure that HMRC is aware of all cases where a large business has adopted a treatment with which HMRC may disagree and accelerate the point at which discussions occur on uncertain tax treatment.

¹ ["Measuring tax gaps 2019 edition – tax gap estimates for 2017 to 2018"](#), HMRC, June 2019

² ["Litigation and Settlement Strategy \(LSS\)"](#), HMRC, October 2017

Scope of the measure

2.8. The requirement will only apply to large businesses. The threshold for what is a large business, and therefore within scope of the notification measure, will be modelled on the:

- Senior Accounting Officer (SAO) regime (Schedule 46 to Finance Act 2009³), and
- Publication of Tax Strategies (PoTS) regime⁴ (Schedule 19 to Finance Act 2016⁵).

Businesses fall within these regimes if they satisfy either or both of:

- A turnover above £200 million.
- A balance sheet total over £2 billion.

2.9. It is intended that the notification measure will apply to partnerships and LLPs that satisfy the above criteria, as well as corporates.

2.10. In terms of HMRC's customer segmentation, this population will include all of those handled by Large Business, as well as the larger groups in Mid-Sized Business.

2.11. The requirement will be for notifications in respect of Corporation Tax, Income Tax (including PAYE), VAT, Excise and Customs Duties, Insurance Premium Tax, Stamp Duty Land Tax, Stamp Duty Reserve Tax, Bank Levy and Petroleum Revenue Tax. These are the taxes and duties currently in scope of the SAO regime. In this document we will refer to these as 'relevant taxes'.

1. Question: Do you think the suggested threshold criteria are suitable for the requirement to notify?

Exceptions

2.12. The government has enacted a range of measures to support HMRC to tackle the tax gap. In bringing forward this proposal the government will explore how the various regimes should appropriately interact. It is proposed that anything which is disclosable under the Disclosure of Tax Avoidance Schemes, in Part 7, Finance Act 2004; or the Disclosure of Tax Avoidance Schemes: VAT and other Indirect Taxes, in SI2004/1929 and section 66 of, and Schedule 17 to, Finance (No.2) Act 2017, will be expressly excluded from notification under this regime, as will those held accountable under enablers legislation, Schedule 16 to Finance (No.2) Act 2017.

2.13. Similarly, there will be an exemption for anything disclosable under the new rules in 'The International Tax Enforcement (Disclosable Arrangements) Regulations 2019', which will come into force on 1 July 2020 and implement the amended Directive on Administrative Co-operation (2011/16/EU) with regard to cross-border arrangements (known as 'DAC 6').

³ <http://www.legislation.gov.uk/ukpga/2009/10/schedule/46>

⁴ Reference to PoTS is only in respect of the turnover and balance sheet criteria.

⁵ <http://www.legislation.gov.uk/ukpga/2016/24/schedule/19>

- 2.14. It will not be necessary for businesses to disclose any uncertainty which is the subject of formal discussion with HMRC, such as in the course of an ongoing enquiry into one of the customer's tax returns, which specifically covers the tax treatment in question.
- 2.15. If an officer of HMRC agrees with a customer in writing that they have sufficient information in advance of the deadline for disclosing an uncertain tax position, then this will remove the obligation on the customer to do so. In cases where the customer has a Customer Compliance Manager (CCM), they are likely to be the person with whom such agreements are made. HMRC will release details of whom to contact for customers without a CCM.
- 2.16. There will be no formal exception for instances where an uncertain tax treatment has been the subject of a clearance request to HMRC and there has been no formal agreement as noted in the previous paragraph, but naturally if HMRC has provided clearance and there have been no changes in relevant facts or circumstances, then the business will be able to assume that there is no uncertainty in relation to the specific clearance given and the specific legislation referred to.

2. Question: Do you think there are any other areas that should be excluded from the notification regime?

The Purpose of the Consultation

- 2.17. The consultation seeks views on the scope, implementation and administration of the notification requirement.
- 2.18. This includes:
- The proposed approach to how businesses will notify.
 - The proposed level of detail required in the notification.
 - The proposed threshold amount for notification.
 - The proposed penalty for non-compliance.
- 2.19. The government welcomes comments on this consultation by 27 May 2020.

3. Defining an Uncertain Tax Treatment

Differences in legal interpretation

- 3.1. The objective of this policy is to provide HMRC with timely and accurate information regarding tax treatments adopted by large businesses which HMRC may disagree with. This information is sought to better and more quickly address legal interpretation issues.
- 3.2. It will also identify areas of law that are currently unclear, and allow HMRC to focus on clarifying these areas of uncertainty, ultimately resulting in fewer disputes caused by uncertainty in the tax law.
- 3.3. ‘Legal interpretation’⁶ is defined as:

“Legal interpretation losses arise where the customer’s and HMRC’s interpretation of the law and how it applies to the facts in a particular case result in a different tax outcome, and there is no avoidance. Specifically, this includes the interpretation of legislation, case-law, or guidelines relating to the application of legislation or case-law. Examples include categorisation such as an asset for allowances or VAT liability of a supply, the accounting treatment of a transaction, or the methodology used to calculate the amount of tax due as in transfer pricing, or VAT partial exemption.”
- 3.4. This definition covers a broad and complex range of underlying tax issues. In some cases there may be a range of different results, all of which would be consistent with the law; others will hinge on the application of legal principles to circumstances that are highly fact-, and/or case-specific (such as for the accounting treatment of a transaction or VAT partial exemption). In some cases the customer may be making a judgement from a position of genuine uncertainty, whilst in others the customer may be taking a position with the deliberate intention of pushing the boundaries of the law to their advantage.
- 3.5. It is not the intention of this policy to consider or differentiate between these underlying issues and differing drivers, but the government recognises the complexity that they could bring when framing an objective requirement to notify. The requirement will therefore draw, and build, on existing definitions and requirements applying to large businesses, which cut across these considerations and will be familiar to these customers and their advisors.

The basis of the notification requirement

- 3.6. The policy will draw on International Accounting standards, namely IFRIC23⁷, to help define uncertain tax treatments, as there are similarities.

⁶ P.21, “[Measuring tax gaps 2019 edition –tax gap estimates for 2017 to 2018](#)”, HMRC, June 2019

⁷ IFRIC23 *Uncertainty over Income Tax Treatments*

- 3.7. IFRIC23 requires an assessment of whether it is probable that a tax authority (including a court) would accept an uncertain tax treatment. It therefore looks to the ultimate outcome, and not solely the likelihood of challenge by HMRC. This measure differs in this respect as it proposes an assessment, not of the ultimate outcome, but to identify and notify uncertainties that HMRC is likely to challenge.
- 3.8. Whilst the IFRIC23 definition applies only to income taxes, the government will use a similar definition to apply to all of the 'relevant taxes' mentioned in paragraph 2.11.
- 3.9. The following IFRIC23 principles will also apply to the requirement to notify:
- whether an entity considers uncertain tax treatments separately;
 - the assumptions an entity makes about the examination of tax treatments by HMRC; and
 - how an entity considers changes in facts and circumstances, and perhaps even subsequent case law.
- 3.10. Regarding the last point, it is proposed that the decision is made about whether a tax treatment is uncertain at the time they are required to submit a notification. If a tax treatment becomes uncertain after that date (perhaps due to changes in case law) there would not be an expectation to revisit that year. However, if the tax treatment is ongoing, then a notification would be required in the subsequent year.
- 3.11. The person making the judgement about whether a particular tax treatment is uncertain, and therefore whether notification is required, could be a person other than the SAO.

3. Question: Do you think the definition and principles in IFRIC23 are appropriate to be used for the requirement to notify?

4. Question: Do you think there would be any problems with the person considering whether notification is required, being someone other than the SAO?

Threshold for reporting

- 3.12. The government aims to provide a balanced, consistent and fair notification requirement that does not put disproportionate burdens on businesses for smaller areas of uncertainty.
- 3.13. The government therefore proposes that uncertain tax treatments which, individually or combined (using the principles set out in IFRIC23 as to whether an entity considers uncertain tax treatments separately) amount to a maximum of less than £1m in the tax outcome, will not be notifiable.
- 3.14. Whilst the £1m threshold may not be considered material for some businesses, the government considers it is necessary for the threshold to be set at this, or a similar level, to ensure that there is an effective monitoring of the multitude of small cases that can add up and be material.
- 3.15. An alternative, which is adopted by the Australian Tax Office, is that an uncertain tax treatment is notifiable if it is considered 'material'. 'Material' is (with a few exceptions)

defined as being 5% of their Australian current tax expense. If there is no current tax expense, then the materiality amount is A\$5m.

- 3.16. However, the government does not consider that an amount based on materiality of the accounts is a fair method of determining de minimis, as levels of materiality vary from business to business.
- 3.17. Furthermore, while either of these methods could be applied to CT, it may not be appropriate in other tax regimes, for instance in VAT some business are net reclaimers of VAT (e.g. house builders).
- 3.18. Additionally, for indirect taxes, particularly VAT, it may be over several years that low value uncertain treatments will cumulatively exceed the threshold for notification.
- 3.19. The government therefore proposes that a de minimis of £1m per financial year (accounting period for CT) per treatment (or combined treatments, as per IFRIC23 principles on whether an entity considers uncertain tax treatments separately) will apply.

5. Question: Do you think the proposed de minimis threshold of £1m is reasonable for the notification of uncertain tax treatment?

6. Question: Do you believe there are strong arguments for a materiality threshold?

7. Question: Do you envisage problems determining the £1m threshold for indirect taxes, particularly VAT?

8. Question: If so, can you suggest how these problems could be mitigated?

Determining an uncertain tax treatment

- 3.20. Whilst 'uncertain tax treatment' will be defined in legislation, HMRC will also provide clarity over certain general issues that it considers to be uncertain, and would expect to be notified. Such examples will be provided in public guidance.
- 3.21. Some examples could be:
 - Adoption of a tax treatment which is under dispute in the courts.
 - Adoption of a treatment which is contrary to HMRC's stated view in a VAT Brief or Statement of Practice.
 - Adoption of a treatment where HMRC clearance was requested and was not given.
- 3.22. HMRC guidance could also cover limited examples of specific common areas of dispute, such as where the tax treatment is contrary to guidance/law, or if it was not clear how the law applied. For example:
 - The application of a VAT rate other than standard rate to goods or services which have not previously been supplied (e.g. a new product) or a change of rate of goods or services from the standard rate to a non-standard rate.
 - The capital/revenue divide for corporation tax purposes.

3.23. These examples would still be subject to the exceptions noted in Chapter 2 (such as that when HMRC is enquiring into a given tax treatment, it is not necessary to notify it).

9. Question: Do you consider that it would be beneficial to supplement the main requirement with a specific list of indicators of uncertainty?

10. Question: Do you agree with the proposed examples, and do you have any others which you consider would be helpful?

4. Method of notification

- 4.1. The government aims for the notification to be easy to make, and if possible, use existing processes, to limit any increase in burden to customers and HMRC.
- 4.2. The government proposes that the notification should be a single, annual process which encompasses all of the relevant taxes. A return or certificate would not be required if there is no uncertain tax treatment to notify.
- 4.3. The government therefore proposes to make the notification process similar to that used by the SAO regime, but also applying to partnerships that satisfy the reporting criteria.
- 4.4. The SAO regime currently requires large UK corporates (or corporate groups) to certify that it has adequate accounting procedures for the relevant taxes.
- 4.5. Under this proposal, the notification would be made in a similar manner to the existing SAO certification process⁸.
- 4.6. The SAO regime currently provides for the certification to be made 6 or 9 months after the end of the accounting period of the company. This proposal does not seek to change this. However, since VAT and PAYE returns (in particular) do not necessarily align with the accounting period, transactions with uncertain tax treatments which occurred within the tax year (or VAT tax year⁹) preceding the date the certification is due would be notifiable as part of that certification.

11. Question: Do you think the SAO certification process is appropriate for the notification requirement?

12. Question: Would reporting VAT and PAYE issues occurring in the tax year, rather than in the accounting period for the company, cause any significant difficulties?

- 4.7. As previously mentioned, to maintain fairness in the tax system, the government believes that large partnerships and LLPs should be included within the notification requirement. However, under existing legislation large partnerships do not currently require a SAO.

13. Question: What alternative person could be responsible to make the notification for large partnerships?

14. Question: Alternatively, what process (other than the SAO) could be used for a single, annual notification?

⁸ <https://intranet.prod.dop.corp.hmrc.gov.uk/manual/senior-accounting-officers-guidance/saog15000>

⁹ Depending on which VAT stagger the company is on, this would be 12-month period ending on either 31st March, 30th April or 31st May

5. Level of Detail

- 5.1. The government proposes that the notification requirement will follow similar guidelines to that within the existing SAO regime¹⁰.
- 5.2. The SAO regime requires a concise description of issues identified, these are then risk assessed by HMRC as part of Business Risk Review process (now BRR+).
- 5.3. In addition to the description, the notification would also require an indication of the amount of tax relating to the uncertainty.
- 5.4. HMRC currently has a voluntary clearance procedure where businesses can, in advance of carrying out a transaction, provide HMRC with sufficient information and request clearance under the relevant statutory provision. Nothing in this proposal shall mandate that businesses seek such clearance requests.
- 5.5. Where HMRC provides such a clearance, provided the transaction occurs in accordance with the facts and circumstances stated, the government would not consider this as uncertain in relation to the specific clearance given and the specific legislation referred to.
- 5.6. The government also appreciates that tax uncertainties can arise after a transaction has taken place, and in such circumstances a clearance would not be possible. Furthermore, the government accepts such uncertainty does not necessarily warrant a voluntary disclosure.
- 5.7. In the circumstances of a clearance, or voluntary disclosure, HMRC would seek sufficient detail to determine the correct tax treatment. This proposal, however, does not seek to require such detailed information in the notification.

15. Question: For each relevant tax, what information do you think could be reasonably provided as part of the notification requirement, in addition to a concise description and indication of amount?

16. Question: Do you think there are any common disputes, that due to the complex nature of such disputes, where specific documents or information should be provided alongside the notification?

¹⁰ <https://www.gov.uk/hmrc-internal-manuals/senior-accounting-officers-guidance>

6. Penalties for failure to report

- 6.1. The government proposes to use a penalty regime similar to that existing under the SAO regime.
- 6.2. The SAO regime provides for:
1. A penalty of £5,000 where a company fails to notify the SAO details to HMRC by the end of the allowed period (unless there is a reasonable excuse).
 2. A penalty of £5,000 charged on the SAO where the SAO fails to comply with their main duty to take reasonable steps to ensure that the company establishes and maintains appropriate tax accounting arrangements in a financial year.
 3. A penalty of £5,000 charged on the SAO where the SAO fails to provide a certificate to HMRC for a financial year within the required timescale, or provides a timely certificate that contains a careless or deliberate inaccuracy.
- 6.3. The government proposes, save that the person liable to notify may be different to the SAO, penalties of:
1. £5,000 on the entity for failing to notify HMRC details of the person liable to notify.
 2. £5,000 on the person liable to notify, or the entity, where they should have notified but failed to do so.
- 6.4. These penalties will be appealable and there will be a reasonable excuse provision.
- 6.5. The provisions in the SAO regime covering penalties where there have been multiple SAOs or multiple reports will be replicated for the notification requirement.

17. Question: Do you think the principle and quantum of the existing SAO penalty regime is sufficient for the integrity of the notification requirement?

18. Question: Regarding the penalty in 6.3.2, who do you think should be liable to a penalty, the person liable to notify or the entity, and, if more than one (legal) person, in what circumstances, and to what quantum, would these persons be culpable/liable?

7. Assessment of Impacts

Summary of Impacts

Exchequer impact (£m)	2020-21	2021-2122	2022-23	2023-24	2024- 2025
	10	20	40	45	45
Economic impact	No economic impacts have been identified.				
Impact on individuals, households and families	There is expected to be no impact on individuals as this consultation only affects large businesses. There is expected to be no impact on family formation, stability or breakdown.				
Equalities impacts	It is not anticipated that there will be impacts for those in groups which share a protected characteristic.				
Impact on businesses and Civil Society Organisations	There will be impacts on large businesses and following this consultation they will be fully explored and detailed. There is expected to be no impact on civil society organisations.				
Impact on HMRC or other public sector delivery organisations	HMRC will require some additional resources to consider the notifications and caseworkers to enquire into them.				
Other impacts					

19. Question: Do you have any comments on the assessment of equality, and other impacts?

8. Summary of Consultation Questions

1. Do you think the suggested threshold criteria are suitable for the requirement to notify?
2. Do you think there are any other areas that should be excluded from the notification regime?
3. Do you think the definition and principles in IFRIC23 are appropriate to be used for the requirement to notify?
4. Do you think there would be any problems with the person considering whether notification is required, being different to the SAO?
5. Do you think the proposed de minimis threshold of £1m is reasonable for the notification of uncertain tax treatment?
6. Do you believe there are strong arguments for a materiality threshold?
7. Do you envisage problems determining the £1m threshold for indirect taxes, particularly VAT?
8. If so, can you suggest how these problems could be mitigated?
9. Do you consider that it would be beneficial to supplement the main requirement with a specific list of indicators of uncertainty?
10. Do you agree with the proposed examples, and do you have any others which you consider would be helpful?
11. Do you think the SAO certification process is appropriate for the notification requirement?
12. Would reporting VAT and PAYE issues occurring in the tax year, rather than in the accounting period for the company, cause any significant difficulties?
13. What alternative person could be responsible to make the notification for large partnerships?
14. Alternatively, what process (other than the SAO) could be used for a single, annual notification?
15. For each relevant tax, what information do you think could be reasonably provided as part of the notification requirement, in addition to a concise description and indication of amount?
16. Do you think there are any common disputes, that due to the complex nature of such disputes, where specific documents or information should be provided alongside the notification?
17. Do you think the principle and quantum of the existing SAO penalty regime is sufficient for the integrity of the notification requirement?
18. Regarding the penalty in 6.3.2, who do you think should be liable to a penalty, the person liable to notify or the entity, and, if more than one (legal) person, in what circumstances, and to what quantum, would these persons be culpable/liable?
19. Do you have any comments on the assessment of equality, and other impacts?

9. The Consultation Process

This consultation is being conducted in line with the Tax Consultation Framework. There are 5 stages to tax policy development:

- Stage 1 Setting out objectives and identifying options.
- Stage 2 Determining the best option and developing a framework for implementation including detailed policy design.
- Stage 3 Drafting legislation to effect the proposed change.
- Stage 4 Implementing and monitoring the change.
- Stage 5 Reviewing and evaluating the change.

This consultation is taking place during stage 2 of the process. The purpose of the consultation is to seek views on the detailed policy design and a framework for implementation of a specific proposal, rather than to seek views on alternative proposals.

How to respond

A summary of the questions in this consultation is included at Chapter 8.

Responses should be sent by 27 May 2020, by e-mail to:

uncertaintaxtreatmentconsultation@hmrc.gov.uk

or by post to:

Adrian Morton,
HM Revenue & Customs

Level 5
1 Ruskin Square
Croydon
CR0 2LX

Telephone enquiries 07816 296155.

Please do not send consultation responses to the Consultation Coordinator.

Paper copies of this document or copies in Welsh and alternative formats (large print, audio and Braille) may be obtained free of charge from the above address. This document can also be accessed from [HMRC's GOV.UK pages](#). All responses will be acknowledged, but it will not be possible to give substantive replies to individual representations.

When responding please say if you are a business, individual or representative body. In the case of representative bodies please provide information on the number and nature of people you represent.

Confidentiality

Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 2018, General Data Protection Regulation (GDPR) and the Environmental Information Regulations 2004.

If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HM Revenue and Customs.

Consultation Privacy Notice

This notice sets out how we will use your personal data, and your rights. It is made under Articles 13 and/or 14 of the General Data Protection Regulation.

Your Data

The data

We will process the following personal data:

- Name
- Email address
- Postal address
- Phone number
- Job title

Purpose

The purpose(s) for which we are processing your personal data is: Notification of uncertain tax treatment.

Legal basis of processing

The legal basis for processing your personal data is that the processing is necessary for the exercise of a function of a government department.

Recipients

Your personal data will be shared by us with HM Treasury.

Retention

Your personal data will be kept by us for six years and will then be deleted.

Your Rights

- You have the right to request information about how your personal data are processed, and to request a copy of that personal data.
- You have the right to request that any inaccuracies in your personal data are rectified without delay.
- You have the right to request that any incomplete personal data are completed, including by means of a supplementary statement.
- You have the right to request that your personal data are erased if there is no longer a justification for them to be processed.
- You have the right in certain circumstances (for example, where accuracy is contested) to request that the processing of your personal data is restricted.

Complaints

If you consider that your personal data has been misused or mishandled, you may make a complaint to the Information Commissioner, who is an independent regulator. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF
0303 123 1113
casework@ico.org.uk

Any complaint to the Information Commissioner is without prejudice to your right to seek redress through the courts.

Contact details

The data controller for your personal data is HM Revenue and Customs. The contact details for the data controller are:

HMRC
100 Parliament Street
Westminster
London SW1A 2BQ

The contact details for HMRC's Data Protection Officer are:

The Data Protection Officer
HM Revenue and Customs
7th Floor, 10 South Colonnade
Canary Wharf, London E14 4PU
advice.dpa@hmrc.gsi.gov.uk

Consultation Principles

This call for evidence is being run in accordance with the government's Consultation Principles.

The Consultation Principles are available on the Cabinet Office website:

<http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

If you have any comments or complaints about the consultation process please contact:

John Pay, Consultation Coordinator, Budget Team, HM Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ.

Please do not send responses to the consultation to this address.