

## Direct tax disclosure statistics - 1 April 2009 to 31 March 2011

### Request

A breakdown of the statistics shown in the 'historic' section of the direct tax disclosure statistics.

### Response

HM Revenue & Customs (HMRC) confirms that it holds the information requested.

HMRC has not provided a breakdown in the third period between types of promoter who are not accountants or in the fourth period between banks and other financial institutions. This is because the lower level figures would enable individual companies to be identified, breaching our statutory duty of confidentiality. These figures are therefore exempt from disclosure under Section 44 (1) (a) of the Freedom of Information Act 2000. Instead, higher level figures have been provided.

HMRC can provide a breakdown by type of promoter for the periods:

- 1 April 2009 to 30 September 2009
- 1 October 2009 to 31 March 2010
- 1 April 2010 to 30 September 2010
- 1 October 2010 to 31 March 2011

Period		Accountancy firm	Non-accountancy				Total
			Financial institutions		Law firms	Others	
From	To		Banks	Other financial institutions			
1 Apr 2009	30 Sep 2009	42	3	2	24	9	80
1 Oct 2009	31 Mar 2010	39	2	5	31	14	91
1 Apr 2010	30 Sep 2010	29	17				46
1 Oct 2010	31 Mar 2011	38	4		13	12	67