



Ministry of Defence

Defence Business Services
Secretariat
Room 6229
Tomlinson House
Norcross
Thornton-Cleveleys
Lancashire FY5 3WP

Ref: FOI2024/03365

DBSRES-Secretariat@mod.gov.uk

08 March 2024

Dear [REDACTED]

Thank you for your email of 2023 to the Ministry of Defence (MOD), requesting:

- a) *"How many individuals who returned Scheme Pays Annex Ds returned Form 17s before the Tax Year 2018-19 year by year?"*
- b) *How many individuals who returned Annex Ds returned Form 17s between Tax Year 2018-19 to 2021, by individual Tax Year?*
- c) *How many individuals who returned Annex Ds returned Form 17s for the Tax year 2021-22, following the change in policy to allow digital/emailing return of Form 17s?*
- d) *Have there been any internal meetings over this issue in the Pensions Tax Team?*
- e) *If there have been any internal meetings over this issue in the Pensions Tax Team would you please send me a copy of the minutes and the decisions taken at such meetings?*
- f) *If you haven't had any meetings over this issue then who decided not to have them.*
- g) *Do you know how big this issue is Pan-Defence as I realise it does not only affect DMS officers?*
- h) *If you do not know how large this issue is Pan-Defence how do you propose to decide how large this issue is?*
- i) *Is the intention to blame individual Service personnel for them trusting the system and therefore have the blame fall on individuals and/or the post office or is your department actually looking at a failure in the system too?"*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the MOD and I can confirm some information in scope of your request is held.

I should explain that Section 1 of the FOIA gives an applicant the right to access recorded information held by public authorities at the time the request is made and does not require public authorities to answer questions, provide explanations or give opinions, unless this is recorded information held. I can confirm that the Ministry of Defence holds no recorded information that would provide an answer to the questions you have asked from d) to i).

You may find it useful to know that The Information Commissioners Office publishes guidance on how to make requests for information under the Freedom of Information Act at <https://ico.org.uk/> which you may find helpful in any follow up requests for information.

The recorded information for questions a) to c) is shown below.

a) *How many individuals who returned Scheme Pays Annex Ds returned Form 17s before the Tax Year 2018-19 year by year?*

Answer a):

Tax Year 2015-16: 26 Annex Ds received, 20 Form 17s received, all used Scheme Pays.

Tax Year 2016-17: 253 Annex Ds received, 239 Form 17s received (217 used Scheme Pays, 21 confirmed they had opted to pay themselves, and 1 was ineligible as the amount requested fell below the minimum £2,000 amount required under the rules in force at the time).

Tax Year 2017-18: 823 Annex Ds received, 678 Form 17s received (647 used Scheme Pays, 31 confirmed they had opted to pay themselves, and 10 were ineligible as the amounts requested fell below the minimum £2,000 amount required under the rules in force at the time).

b) *How many individuals who returned Annex Ds returned Form 17s between Tax Year 2018-19 to 2021, by individual Tax Year?*

Answer b):

Tax Year 2018-19: 721 Annex Ds received, 610 Form 17s received (598 used Scheme Pays, 12 confirmed they had opted to pay themselves).

Tax Year 2019-20: 1558 Annex Ds received, 1219 Form 17s received (1119 used Scheme Pays, 20 confirmed they had opted to pay themselves).

Tax Year 2020-21: 1556 Annex Ds received, 1231 Form 17s received (1218 used Scheme Pays, 13 confirmed they had opted to pay themselves).

c) *How many individuals who returned Annex Ds returned Form 17s for the Tax year 2021-22, following the change in policy to allow digital/emailing return of Form 17s?*

Answer c):

Tax Year 2021-22: 1561 Annex Ds received, 1280 Form 17s received (1270 used Scheme Pays, 10 confirmed they had opted to pay themselves).

Under Section 16 (Advice and Assistance) of the FOIA, I can advise that with regards to question c), despite what is stated on the Form 17, there has not been a change in policy. Form 17s have always been accepted digitally when received as the MOD fully understand that individuals can experience difficulties accessing postal services.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.gov.uk). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information

Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely

A black rectangular redaction box covering the signature of the Defence Business Services Secretariat.

Defence Business Services Secretariat