



HM Revenue
& Customs

Northern Ireland Affairs Committee
Committee Office
House of Commons
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Date 9th April 2019
Our ref
Your ref
NI number

Dear Dr Murrison,

We have been asked by HM Treasury's Office of Financial Sanction Implementation to respond in part to your letter dated 25th March 2019, addressing the questions posed in regards to information held by HMRC in relation to frozen Libyan assets.

You have asked:

2. *Whether HMRC would hold details of the form these frozen assets take.*

HMRC do not hold a list of items that are frozen.

3. *Whether HMRC would hold details of the total amount of tax paid on frozen assets.*

The amount of tax due or collected is recorded as a global figure in respect of each taxpayer. We do not hold a separate record of tax collected in relation to specific assets.

4. *What information HMRC would be able to provide on the tax liability of frozen assets.*
- Whether HMRC would be permitted to confirm whether tax has been paid on these assets or not.*
 - The circumstances in which HMRC could be permitted to confirm the total amount of tax collected.*

Our duty of taxpayer confidentiality (section 18(1) of the Commissioners for Revenue and Customs Act 2005 ("CRCA")) prevents HMRC from disclosing information that is held by HMRC in connection with its functions unless an appropriate disclosure gateway can be identified under section 18(2) or 18(3) of CRCA. Unfortunately HMRC has been unable to identify a suitable gateway to lawfully disclose the information requested.

Information is available in large print, audio and Braille formats.
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5. Whether HMRC could disclose information on the tax paid on frozen assets on public interest grounds.

Section 18(2)(b) of CRCA permits HMRC to make a disclosure under section 20 of CRCA, which covers public interest disclosure. Section 20 of CRCA does not permit disclosure of information which is generally in the public interest, but that which meets the strict criteria set out in section 20. These criteria permit disclosure in the public interest only to certain types of persons or bodies and for the specified purposes of national security, public safety, public health or the prevention or detection of crime. Unfortunately, a disclosure to the Committee of the type sought does not meet these criteria and so is not permitted by sections 18(2)(b) and 20.

6. If tax has been paid on these assets, whether HMRC is bound to use this revenue for specific purposes.

HMRC's function is the assessment and collection of tax, not to determine how tax collected is spent. Any tax revenues collected by HMRC are paid into the Consolidated Fund.

I am sorry that we are not able to assist the Committee further on this occasion.

Yours sincerely

Nick Down
Deputy Director Corporate Treasury