

7 December 2017
Our ref: FOI/03/11/17

Re: Freedom of Information request

Thank you for your request for information under the Freedom of Information Act, which we received on 24 November 2017.

You requested the most recent costings provided by HMRC for the tax avoidance measures assessed in *Working paper No.11: Evaluation of HMRC anti-avoidance and operational measures*, and *Working paper No.8: Anti-avoidance costings: an evaluation*. In particular you referenced page 14 of the former, which sets out that 'we asked HMRC to provide updates on 37 costings of which 19 are covered in this paper.'

I can confirm that we hold this information. We have attached two spreadsheets that fulfil your request. Consistent with our release policy, we have also published both spreadsheets on our website.

The first spreadsheet includes the data used to create all of the charts and tables in Working paper No.11. This includes:

- a table of the 59 measures announced since Autumn 2010 that were evaluated in Working paper No.8, with the original and revised estimates of the average annual yield from each; and
- estimates from the 19 measures evaluated in Working paper No.11, some of which were covered in the earlier working paper. As we explained in the paper, it made sense to group many of these into broader categories.

The second spreadsheet provides the most recent revised yield from all measures evaluated in working papers since January 2016, grouped according to the point at which the most recent estimate was provided. For the HMRC operational measures announced in July 2015, these are the estimates used in our November 2017 *Economic and fiscal outlook (EFO)*.

There are some important caveats to note when using this information:

- In both spreadsheets many of the estimates have not been updated since they were first evaluated. Once the effect of a measure is reflected in outturn data, it feeds directly into our baseline forecast so we do not routinely monitor it beyond that point unless it is large or has an uneven profile. We report any significant changes in our *EFOs*.

- The 18 measures included in the second release that were not included in Working paper No.11 are still at an early stage of implementation and have therefore yet to be fully evaluated. The estimates remain preliminary and subject to change.
- It is also worth noting that measures presented in a single line on the Treasury's scorecard may group together the effects of more than one costing that we have scrutinised. We are evaluating the original costing as presented to us rather than as presented on the scorecard, so the number of policy measures being evaluated is greater than the number of scorecard lines.

If you have any other queries about this letter, please send them to our enquiries inbox at obrenquiries@obr.gsi.gov.uk.

Yours sincerely

Freedom of Information Unit
Office for Budget Responsibility

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It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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