



Isle of Man
Government

Reiltys Ellan Vannin

The Treasury

Yn Tashtey

Mr Ian Kermodé
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Freedom of Information
Seyrsnys Fysseree

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Government Website: www.gov.im
Date: 16 November 2021

Dear Mr Kermodé

I write further to your request which was received on 22 October 2021, which asks:

- 1. How many Income Tax Returns for the tax year April 2020 to April 2021 were outstanding (not filed on or before 6th October 2021) as at 7th October 2021?*
- 2. How many Return Form Penalty Charges (currently £100.00) have been issued as at 22nd October 2021 in respect of such outstanding Returns?*
- 3. What is the total value of all the Return Form Penalty Charges issued in respect of such outstanding Returns?*
- 4. How many first Return Form Penalty Charges (for non filing by 6th October) were issued in respect of the Tax years ending April 2020, 2019, 2018 and 2017?*
- 5. How many second Return Form Penalty Charges (currently £200.00 for non filing by 6th April) were issued in respect of the Tax years ending April 2020, 2019, 2018 and 2017?*

Our response to your request is as follows:

1. As at the 7th October 2021, there were 9,281 individual returns outstanding.
2. 6,193 as at 22nd October 2021 (Please be aware that within this number, a percentage have since had their penalty cancelled or reduced due to appeals or based on actual assessment liability and some may continue to be cancelled or reduced as the relevant year assessment is raised or appeals received.)
3. £618,792 (Please be aware that the value of penalties raised will have already been reduced and may continue to reduce based on penalty appeals and assessment liabilities being raised)
4. 16/17 4391
17/18 4572
18/19 5248
19/20 5160

5. 16/17 1967
17/18 2252
18/19 2251
19/20 2645

For assistance in viewing public information, the Isle of Man Government Detailed Accounts are published annually providing details of Treasury Income in respect of Income Tax and can be found on the IOM government website at www.gov.im. (Home/Tax VAT and Your Money/Government Accounts).

Please quote the reference number 2049965 in any future communications.

Your right to request a review

If you are unhappy with this response to your freedom of information request, you may ask us to carry out an internal review of the response, by completing a complaint form and submitting it electronically or by delivery/post.

An electronic version of our complaint form can be found by going to our website at <https://services.gov.im/freedom-of-information/Review> . If you would like a paper version of our complaint form to be sent to you by post, please contact me and I will be happy to arrange for this. Your review request should explain why you are dissatisfied with this response, and should be made as soon as practicable. We will respond as soon as the review has been concluded.

If you are not satisfied with the result of the review, you then have the right to appeal to the Information Commissioner for a decision on;

1. Whether we have responded to your request for information in accordance with Part 2 of the Freedom of Information Act 2015; or
2. Whether we are justified in refusing to give you the information requested.

In response to an application for review, the Information Commissioner may, at any time, attempt to resolve a matter by negotiation, conciliation, mediation or another form of alternative dispute resolution and will have regard to any outcome of this in making any subsequent decision.

More detailed information on your right to a review can be found on the Information Commissioner's website at www.inforights.im.

Should you have any queries concerning this letter, please do not hesitate to contact me.

Further information about freedom of information requests can be found at www.gov.im/foi.

I will now close your request as of this date.

Yours sincerely

FOI Coordinator, the Treasury