

Reference: 548502

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19 June 2018

### **Freedom of Information: Right to know request**

Thank you for your request for information where you asked a series of questions about VAT and HMRC penalties.

This was received by Ofcom on 6 June and it has been considered under the Freedom of Information Act 2000.

Please see our responses to your questions:

#### *HMRC Penalties*

1. *Has the organisation received any VAT assessments (VAT to be paid to HMRC) in the last five financial years?*

No.

2. *Has the organisation received any VAT penalties from HMRC in the last five financial years?*

No.

3. *If yes, were any of these suspended penalties?*

N/A.

4. *If so, please provide the total value for each of the above for each financial year they were received*

- a. 2013/14:
- b. 2014/15:
- c. 2015/16:
- d. 2016/17:
- e. 2017/18:

N/A.

#### *VAT Consultancy*

5. *Has the organisation used any external VAT consultancy to review VAT in 2016/17? If so, please provide the following detail:*

No.

a. *Name of third party provider*

N/A.

b. *Total amount of additional VAT recovered by the provider in 16/17 based on its consultancy; split by*

i. *Overclaims*

ii. *Underclaims*

N/A.

c. *How much did the third-party invoice for any review work undertaken?*

N/A.

d. *How did the third-party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?*

N/A.

e. *Was the review charged at a fixed fee or day rate?*

N/A.

f. *Did the organisation procure these services through a framework? If so, please state which framework*

N/A.

6. *Please list all frameworks that are available to the organisation/those you are currently signed up to, that would allow you to access VAT review services? (ie. analysis and reconciliation framework)*

None.

If you have any queries, then please contact [information.requests@ofcom.org.uk](mailto:information.requests@ofcom.org.uk). Please remember to quote the reference number above in any future communications.

Yours sincerely,

Jerin John

If you are unhappy with the response or level of service you have received in relation to your request from Ofcom, you may ask for an internal review. If you ask us for an internal review of our decision, it will be treated as a formal complaint and will be subject to an independent review within Ofcom. We will acknowledge the complaint and inform you of the date by which you might expect to be told the outcome.

The following outcomes are possible:

- the original decision is upheld; or
- the original decision is reversed or modified.

**Timing**

If you wish to exercise your right to an internal review **you should contact us within two months of the date of this letter**. There is no statutory deadline for undertaking internal reviews and it will depend upon the complexity of the case. However, we aim to conclude all such reviews within 20 working days, and up to 40 working days in exceptional cases. We will keep you informed of the progress of any such review. If you wish to request an internal review, you should contact:

Steve Gettings  
The Secretary to the Corporation  
Ofcom  
Riverside House  
2a Southwark Bridge Road  
London SE1 9HA

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF