

# R&D Tax Reliefs: consultation

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# Chapter 1

## Introduction

**1.1** Innovation is at the heart of the UK's strategy to boost productivity and economic growth. It offers new opportunities to increase the competitiveness of UK firms and create transformative technologies which help us to address societal challenges ranging from climate change to better health outcomes.

**1.2** The UK is a global leader in science and innovation, hosting four of the world's top 20 universities, and with more Nobel Laureates than any nation apart from the United States. Supporting that world class innovation ecosystem is a key government priority. In recent years, the government has increased investment in science and innovation at an unprecedented speed and scale, supporting talented researchers to make ground-breaking discoveries, and businesses to develop innovative new products and services.

**1.3** Looking ahead, the government is determined to build on this success with an ambitious target to raise total investment in research and development to 2.4% of UK GDP by 2027. R&D tax reliefs have a key role in incentivising this investment by reducing the costs of innovation. It is therefore essential to ensure that the reliefs remain up-to-date, competitive and well-targeted.

**1.4** The government consulted last year on bringing data and cloud computing costs into the scope of the reliefs and agrees with many of the respondents that there is a strong case for doing so. Respondents also made clear that there is a strong case for a wider review to ensure that the reliefs remain fit-for-purpose in a rapidly changing R&D environment, that the UK remains a competitive location for cutting edge research, and that the effectiveness of the reliefs is maximised.

**1.5** This new consultation will explore further with stakeholders the nature of private-sector R&D investment in the UK, how that is supported or otherwise impacted by the R&D relief schemes, and where changes may be appropriate. It will look at:

- Definitions, eligibility and scope of the reliefs, to ensure they are up-to-date and competitive, and that they reflect how R&D activity is conducted now
- How well the reliefs are operating for businesses and HMRC, and whether this could be improved
- Targeting of the reliefs, to ensure that for every pound of taxpayer support, we maximise the value of the beneficial R&D activity for the UK economy.

1.6 With thanks to those who have already made informal representations to the government on this topic, and those who responded to the 2020 consultation on qualifying expenditures, we now invite formal responses from a broad range of stakeholders on a wider set of questions to enhance our evidence base for any further changes.

# Chapter 2

## Background

### R&D definition

**2.1** Research and experimental development (R&D) is defined in the OECD's Frascati manual as "creative and systematic work undertaken in order to increase the stock of knowledge – including knowledge of humankind, culture and society – and to devise new applications of available knowledge". This generally refers to activities carried out by academic bodies, firms and other organisations or individuals in the pursuit of advances in science or technology.

**2.2** In the UK, R&D is defined in section 1138 of the Corporation Tax Act 2010 as "activities that fall to be treated as research and development in accordance with generally accepted accounting practice." This is subject to regulations made by HM Treasury on the definition of R&D, which refer to the detailed guidelines published by the Secretary of State for Business, Energy and Industrial Strategy (BEIS). The BEIS guidelines define R&D for the purpose of obtaining relief as follows:

- "R&D for tax purposes takes place when a project seeks to achieve an advance in science or technology. The activities which directly contribute to achieving this advance in science or technology through the resolution of scientific or technological uncertainty are R&D. Certain qualifying indirect activities related to the project are also R&D. Activities other than qualifying indirect activities which do not directly contribute to the resolution of the project's scientific or technological uncertainty are not R&D."

### How R&D tax reliefs currently work

**2.3** The two principal tax reliefs available to companies undertaking R&D in the UK are as follows:

- Research and Development Expenditure Credit (RDEC): an 'above the line' credit equal to 13% of qualifying R&D costs
- Research and Development tax relief for small and medium enterprises (SME scheme): an additional deduction of 130% of qualifying costs from an SME's profits on top of the normal 100% deduction, and, if loss-making, a tax credit worth 14.5% of the surrenderable element of that loss.

In some circumstances an SME company may be allowed to claim only the RDEC in respect of particular expenditure (for example, for work subcontracted to it or that is otherwise subsidised). Combined, these reliefs provided £5.1 billion of support to nearly 60,000 businesses in 2017-18.



2.4 To qualify for relief, expenditure on R&D must be incurred on particular types of activity, currently limited to staffing costs (employees and agency workers), consumable or transformable materials (such as water, fuel and power of any kind), certain types of software, payments to clinical trials volunteers and, depending on the relief, some subcontracting costs.

## Scope of consultation

2.5 This consultation will cover:

- how the two R&D relief schemes support R&D in the UK, including how they operate, how they interact with the way modern R&D is done, and the main differences in design between them
- whether the schemes should be amended to remain internationally competitive and keep the UK at the cutting edge of innovation
- whether the definition of R&D and the scope of what qualifies for relief remain fit for purpose
- whether current rates of relief, and the difference in rates between RDEC and the SME scheme, remain appropriate

2.6 This consultation will not cover:

- other government R&D interventions, for example direct R&D investment and research grants
- the R&D SME Tax Credit PAYE/NICs cap (this was the subject of a separate consultation, published on 19 March 2020)

## Who should respond to the consultation?

2.7 The government is interested in receiving representations from all interested parties and stakeholders. We are especially interested in responses from:

- firms that undertake R&D, or might consider doing so in future
- business groups and trade associations
- accountants and accountancy bodies
- academic institutions (universities, scientific research bodies)

# Chapter 3

## Structure and administration of reliefs

**3.1** The government wants to ensure that the R&D reliefs are operating well for businesses and for the UK economy, and that administrative complexity is kept to a minimum. Any widening of the scope of qualifying expenditures could add complexity to the R&D schemes. It is therefore important to consider the structure and operation of the schemes alongside any changes to qualifying expenditures, so that enhancements can be delivered in a cost-efficient manner that maximises the additionality (the additional R&D expenditure generated for each additional pound of tax foregone) of the relief.

**3.2** The UK is unusual internationally in having two different schemes, the SME scheme and RDEC. The SME scheme in particular is also unusual in providing a deduction, as opposed to a credit, while the definition of an SME covers firms significantly larger than in other countries.

**3.3** Qualitative interviews carried out in the recent SME scheme evaluations showed that the SME scheme is highly valued by businesses, helping them to invest more in R&D and carry out their R&D projects faster than they would have otherwise. However, we have also heard that RDEC is simpler and preferred by some businesses as it shows up in their accounts as income.

**3.4** The government would like to hear from stakeholders about their experiences of the two reliefs and how the features of each influence investment decisions.

### Question 1

Do you consider your company to be a research-intensive firm? How does your business benefit from the R&D reliefs (e.g. cashflow, reduced tax liability)? If your company is an SME that claims under both the SME tax relief and RDEC, what is your experience of using each scheme and how do they compare?

**3.5** Having two schemes also means having two, overlapping sets of rules instead of a single coherent system. The 2017 Budget promised to simplify the R&D claim process, and stakeholders have suggested that “RDEC for all”, potentially with a higher rate for SMEs, could be one such simplification. We would like to hear from stakeholders about how combining the two schemes might bring benefits or disadvantages.

## Question 2

Is there a case for consolidating the two schemes into one? What do you value about the design of the current schemes that might be lost if they were unified?

**3.6** The impact of R&D tax reliefs is generally evaluated in terms of additionality, which represents the extra private expenditure invested in R&D per £1 of public support through the tax relief.

**3.7** Evaluations recently published by HMRC have indicated a significant difference in the additionality provided by the two reliefs, with additional R&D expenditure generated for each additional pound of tax foregone lower in the SME scheme than in RDEC.<sup>1</sup> This is despite the fact that research shows that SMEs are usually more responsive to R&D tax incentives.<sup>2</sup> Studies have also suggested a decline in additionality in recent years alongside an increase in the generosity of the reliefs available.

**3.8** The government would like to understand from stakeholders their views on why RDEC appears to have a greater impact on stimulating R&D investment than the SME scheme, and why additionality might be falling.

## Question 3

What do you think explains the difference in additionality between the two schemes? How could the schemes be improved to incentivise the R&D your business does or might consider doing? Can you give evidence to support your suggestions?

**3.9** The government wants to ensure that the rates of relief offered for R&D are internationally competitive. Compared to global competitors, the rate of relief provided by the SME scheme is significantly more generous than that provided by RDEC. On the other hand, some countries with higher rates of relief achieve lower rates of additionality, with signs of considerable deadweight costs.

## Question 4

To what extent do the rates of relief available to you impact your investment decisions and/or your choice of location? Is the balance of relief between the two schemes appropriate? Is there any evidence of significant deadweight where investment decisions would proceed without relief?

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<sup>1</sup> 'Evaluation of the research and development expenditure credit', HM Revenue & Customs, November 2020; Evaluation of the research and development tax relief for small and medium-sized enterprises, London Economics/ORB Research, HM Revenue & Customs, November 2020 and 'Measuring Tax Support for R&D and Innovation', OECD, 2020

<sup>2</sup> Theory suggests that SMEs are more responsive because they face more financial constraints to fund their R&D expenditure. There is empirical evidence which supports the theory summarised in the HMRC Evaluation of Research and Development Tax Credit (2015). More recently, a 2019 working paper by economists from the LSE has found similar results based on UK tax data.

**3.10** As well as reviewing the rules of the reliefs this consultation is also seeking views on ways in which the claims process might be improved, both to give a better experience for claimant companies and to improve controls, reducing the risk of abuse and focussing the reliefs on genuine R&D.

**3.11** The R&D tax reliefs are currently administered by HMRC as part of the core corporation tax (CT) system. This means they are claimed in the CT return, with limited information provided to HMRC. This has the advantage of being easy for companies to claim and take full advantage of the reliefs. However, companies are still required to keep records to support all claims, including R&D claims, and HMRC can request these records if enquiring into a claim. This may take place several months after the claim is received, and even longer after the R&D was carried out. Where an enquiry challenges whether or not relief was properly claimed, companies may be concerned by the potential impact on their continuing R&D, and so many companies already provide additional information to HMRC voluntarily which greatly helps HMRC to focus compliance activity.

#### **Question 5**

Would a departure from the ordinary Corporation Tax self-assessment system be justified? Should more information and assurance be required from companies at the point of claiming? Should a company providing more information upfront be treated differently?

**3.12** Given there is a degree of uncertainty facing firms making claims for expenditure already incurred, and as R&D is a relatively specialist part of the CT system, some companies find it helpful to engage a specialist agent to advise on or help prepare the claim. Some of these agents have developed a no-win, no-fee business model which presents a risk of boundary-pushing. HMRC is not always aware of who these agents are, or of their experience with R&D claims, and there have been instances of agents persuading companies to submit marginal claims or even to claim for activity which is not R&D.

#### **Question 6**

When did you first claim, and what prompted you to do so? Do you use an agent? If so, why? What is your experience of how agents' fees are structured? How could the expertise and specialist knowledge of agents assisting with R&D claims be improved?

**3.13** There have been growing concerns over the past few years that this system does not provide adequate controls over the allocation of the increasingly large sums of tax reliefs being given for R&D. Tax advisers have also expressed their concerns. The government has recently acted to control some types of potential abuse by re-imposing a cap on the amount of payable credit that can be claimed under the SME relief.

**3.14** In the past, various initiatives have sought to provide greater certainty. These have included specialist R&D teams in HMRC, improved guidance, advance assurances for smaller companies making a first claim, and an aim of processing claims to the SME payable credit within 28 days of receipt. While some of these changes have been well received, others do not seem to have made a great deal of difference, or have had other, unintended effects.

**3.15** The specialist teams were welcomed by R&D stakeholders as providing greater consistency, but the uptake of the assurances has not been as great as expected. The 28-day aim gives very little time for HMRC to consider every case in detail, with the result that processing payments becomes a priority, potentially at the cost of other work and meaning that a company's claim is enquired into and amended after any payable tax credit element has been paid.

**3.16** The government would like to explore how the integrity of the reliefs process could be enhanced. In some countries, such as the US, a company can expect to be audited by the tax authorities on nearly any tax credit claim. Another possibility could be to require a senior person at each company making a claim to take responsibility for its content.

#### **Question 7**

How can the responsibilities of HMRC, agents and the company be better reflected in the claims process?

#### **Question 8**

What other changes might help claims to be dealt with more smoothly, while ensuring better compliance? Is there a way HMRC and advisers can work more effectively to improve the quality of external advice available to companies? If you claim R&D tax reliefs in other countries, how does the claim process differ and what are your views on this?

# Chapter 4

## Qualifying expenditures and R&D definition

4.1 The economic case for R&D reliefs recognises that investment in innovation generates positive externalities – value that the investor cannot capture. Tax reliefs were established to address this by reducing costs for businesses to better align the private returns on investment with the wider social benefits.

4.2 The government recognises the case for widening the scope of expenditure which attracts relief, when there is a qualifying R&D activity, to include data and cloud computing. Alongside this it would like to consider whether the R&D definition needs updating, either for clarity or to widen the kinds of research covered by the reliefs.

4.3 The UK definition of R&D was set out in 2004, revising a previous version from 2000. It therefore has the virtue of familiarity, but may possibly be improved, in particular to better address R&D practices and fields which have changed significantly.

4.4 The UK definition is more tightly drawn than some international competitors. Some stakeholders have suggested that areas such as pure mathematics, the creative industries or social sciences should be brought within the definition and allowed to qualify for tax reliefs. These areas are not generally within scope for R&D support internationally, although Canada allows claims for mathematical analysis.

4.5 The government would like to hear from stakeholders whether there are valuable activities that might currently be excluded from the scope of the reliefs, and for which a case can be made in terms of their economic value.

### Question 9

Is there evidence to suggest areas of activity other than those currently covered by the R&D definition drive positive externalities which should be recognised by the tax system?

4.6 It could be argued that different areas of R&D experience different types or degrees of market failure, or that they are more or less supportive of wider government objectives. To the extent that this is the case, there could be a case to use R&D tax reliefs to provide more support for certain activities. Various countries, including the US, Spain and Portugal, have varied their rates of R&D support by sector and activity.

### Question 10

Do you think R&D tax reliefs could better incentivise R&D with specific social value, for example developing green technology? Could R&D tax reliefs be used to disincentivise R&D in certain fields?

4.7 UK R&D expenditure is concentrated in a relatively small number of large companies. Geographically, claims tend to be concentrated in firms with a registered office in London, the South East or the East of England. The government would like to hear from stakeholders their experience of conducting R&D in different parts of the UK and whether there is a role for tax reliefs in ensuring this activity is widely dispersed.

### Question 11

What is your experience of conducting R&D in different regions across the UK? How do R&D tax reliefs benefit these activities, and how could the offer be improved to better support these activities?

4.8 While the government has consulted already on cloud computing and data as qualifying expenditures, we have heard from stakeholders who would like qualifying expenditure to be widened further. For example, some countries allow capital expenditure to qualify for R&D reliefs, with Ireland, Austria and Portugal allowing plant and machinery.

### Question 12

Are there any other areas of qualifying expenditure that should be included within the reliefs? How would this influence your investment decisions?

### Question 13

What proportion of your R&D expenditure is treated as capital for the purposes of corporation tax? What would be the impact on your R&D activities of increased relief for capital expenditure?

4.9 Research & Development Allowance (RDA) gives relief for capital expenditure on R&D incurred by a trader. This is given at a rate of 100%, which is more generous than the permanent writing down allowance rates of 18% on main rate assets and 6% on special rate assets.

### Question 14

Do you currently claim RDAs? If not, why not? What do you like and/or dislike about RDAs?

**4.10** The government wants to focus reliefs on activities that drive the best outcomes for the UK economy. In comparison with its international competitors, the UK has a very generous position on overseas expenditure that can qualify for UK tax relief.

**4.11** There is no provision in the R&D tax reliefs requiring expenditure to take place in the UK. As a result, for example, subcontracted costs may be incurred overseas. Since 2014, the amount of R&D expenditure used to claim tax reliefs has exceeded the ONS's estimate of business R&D expenditure in the UK, and this gap continues to widen.<sup>1</sup> Recognising that the spillover benefits are likely to be greater where activity takes place domestically, almost all other countries have rules limiting overseas spend. The government wants to make sure, consistent with its international obligations, that where tax reliefs are offered, the tax foregone gives the best results for UK industry and wider society.

### Question 15

How much of the activity in respect of which you claim R&D in the UK is undertaken outside of the company, and how much of that is not undertaken in the UK? What are the benefits and drawbacks of subcontracting, whether overseas or domestically? What are your commercial/other reasons for carrying out work overseas rather than in the UK?

### Question 16

How could the government distinguish between work that needs to take place abroad and which benefits the UK, and that which doesn't?

**4.12** While the government sees the case for expanding the scope of qualifying expenditures, it seeks to do so in a way that emphasises effectiveness for the taxpayer. It is therefore important that, as well as identifying improvements in the schemes that could incur additional Exchequer costs, areas where reliefs are less well-targeted are identified also.

**4.13** The government consulted on qualifying indirect activities (QIAs) last year within the consultation on the scope of qualifying expenditures. The consultation document stated that if there are costs which do not contribute to genuine innovation but are currently eligible for relief, the government would be interested in exploring ways to recycle this relief into expenditures that genuinely advance R&D.

**4.14** Some respondents agreed that there could be a case for doing this for particular categories of QIAs, for example administration and finance. However, several respondents raised the concern that some R&D intensive industries might be disproportionately affected by the restriction of QIAs, particularly those that rely on facilities, maintenance and support staff.

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<sup>1</sup> Research and Development Tax Credits Statistics, HM Revenue & Customs, 2020



4.15 The government would now like to hear more about the specific kinds of QIAs that are essential enablers of R&D, and evidence of how these activities support R&D and drive additional investment and positive externalities.

**Question 17**

How can we identify the supporting activities which are most valuable for R&D, while providing a clear boundary to assist companies in claiming and HMRC in administering?

# Chapter 5

## Summary of questions

Please substantiate your responses with evidence, including real-world experiences, wherever possible.

### Question 1

Do you consider yourself to be a research-intensive firm? How does your business benefit from the R&D reliefs (e.g. cashflow, reduced tax liability)? If your company is an SME that claims under both the SME tax relief and RDEC, what is your experience of using each scheme and how do they compare?

### Question 2

Is there a case for consolidating the two schemes into one? What do you value about the design of the current schemes that might be lost if they were unified?

### Question 3

What do you think explains the difference in additionality between the two schemes? How could the schemes be improved to incentivise the R&D your business does or might consider doing? Can you give evidence to support your suggestions?

### Question 4

To what extent do the rates of relief available to you impact your investment decisions and/or your choice of location? Is the balance of relief between the two schemes appropriate? Is there any evidence of significant deadweight where investment decisions would proceed without relief?

### Question 5

Would a departure from the ordinary Corporation Tax self-assessment system be justified? Should more information and assurance be required from companies at the point of claiming? Should a company providing more information upfront be treated differently?

### Question 6

When did you first claim, and what prompted you to do so? Do you use an agent? If so, why? What is your experience of how agents' fees are structured? How could the expertise and specialist knowledge of agents assisting with R&D claims be improved?

### Question 7

How can the responsibilities of HMRC, agents and the company be better reflected in the claims process?

### Question 8

What other changes might help claims to be dealt with more smoothly, while ensuring better compliance? Is there a way HMRC and advisers can work more effectively to improve the quality of external advice available to companies? If you claim R&D tax reliefs in other countries, how does the claim process differ and what are your views on this?

### Question 9

Is there evidence to suggest areas of activity other than those currently covered by the R&D definition drive positive externalities which should be recognised by the tax system?

### Question 10

Do you think R&D tax reliefs could better incentivise R&D with specific social value, for example developing green technology? Could R&D tax reliefs be used to disincentivise R&D in certain fields?

### Question 11

What is your experience of conducting R&D in different regions across the UK? How do R&D tax reliefs benefit these activities, and how could the offer be improved to better support these activities?

### Question 12

Are there any other areas of qualifying expenditure that should be included within the reliefs? How would this influence your investment decisions?

### Question 13

What proportion of your R&D expenditure is treated as capital for the purposes of corporation tax? What would be the impact on your R&D activities of increased relief for capital expenditure?

### Question 14

Do you currently claim RDAs? If not, why not? What do you like and/or dislike about RDAs?

### Question 15

How much of the activity in respect of which you claim R&D in the UK is undertaken outside of the company, and how much of that is not undertaken in the UK? What are the benefits and drawbacks of subcontracting, whether overseas or domestically? What are your commercial/other reasons for carrying out work overseas rather than in the UK?

### Question 16

How could the government distinguish between work that needs to take place abroad and which benefits the UK, and that which doesn't?

## Question 17

How can we identify the supporting activities which are most valuable for R&D, while providing a clear boundary to assist companies in claiming and HMRC in administering?

# Chapter 6

## How to respond

6.1 This consultation will run from 3 March to 2 June 2021.

6.2 Responses should be sent by email to:

RDTaxReliefs@hmtreasury.gov.uk

6.3 We are unable to respond to letters sent in the post at the moment. Please use the email address provided above to ensure your response is taken into account.

6.4 When responding, please say if you are making a representation on behalf of a business, individual or representative body. In the case of representative bodies, please provide information on the number and nature of people you represent.

6.5 This consultation is being run in accordance with the government's Consultation Principles.

6.6 The Consultation Principles are available on the Cabinet Office website: <http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

6.7 If you have any comments or complaints about the consultation process please contact:

Consultation Coordinator, Budget Team, HM Revenue & Customs, 100 Parliament Street, London, SW1A 2BQ.

Email: [hmrc-consultation.co-ordinator@hmrc.gov.uk](mailto:hmrc-consultation.co-ordinator@hmrc.gov.uk)

Please do not send responses to the consultation to this address.

6.8 This notice sets out how HM Treasury & HM Revenue and Customs as joint data controllers, will use your personal data for the purposes of the consultation on R&D Tax Reliefs, and explains your rights under the General Data Protection Regulation UK GDPR and the Data Protection Act 2018.

### Your data

6.9 The personal information relates to you as either a member of the public, parliamentarians and representatives of organisations or companies.

### The data

6.10 We will process the following personal data:

Name

Email address

Postal address

Phone number

Job title

## Purpose

**6.11** The personal information is processed for the purpose of obtaining the opinions of members of the public and representatives of organisations and companies, about departmental policies, proposals, or generally to obtain public opinion data on an issue of public interest – the particular consultation is ‘R&D Tax Reliefs: consultation’.

## Legal basis of processing

**6.12** The processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in HM Treasury. For the purpose of this consultation the task is consulting on departmental policies or proposals or obtaining opinion data in order to develop good effective government policies.

## Special categories data

**6.13** Any of the categories of special category data may be processed if such data is volunteered by the respondent.

## Legal basis for processing special category data

**6.14** Where special category data is volunteered by you (the data subject), the legal basis relied upon for processing it is: the processing is necessary for reasons of substantial public interest for the exercise of a function of the Crown, a Minister of the Crown, or a government department.

## Who we share your responses with

**6.15** Information provided in response to a consultation may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 2018 (DPA) and the Environmental Information Regulations 2004 (EIR).

**6.16** If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence.

**6.17** In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances.

**6.18** An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HM Treasury

**6.19** Where someone submits special category personal data or personal data about third parties, we will endeavour to delete that data before publication takes place.

6.20 Where information about respondents is not published, it may be shared with officials within other public bodies involved in this consultation process to assist us in developing the policies to which it relates. Examples of these public bodies appear at: <https://www.gov.uk/government/organisations>.

6.21 As the personal information is stored on our IT infrastructure, it will be accessible to our IT contractor, NTT. NTT will only process this data for our purposes and in fulfilment with the contractual obligations they have with us.

## How long we will hold your data (Retention)

6.22 Personal information in responses to consultations will generally be published and therefore retained indefinitely as a historic record under the Public Records Act 1958.

6.23 Personal information in responses that is not published will be retained for three calendar years after the consultation has concluded.

## Your Rights

- You have the right to request information about how your personal data are processed, and to request a copy of that personal data
- you have the right to request that any inaccuracies in your personal data are rectified without delay
- you have the right to request that any incomplete personal data are completed, including by means of a supplementary statement
- you have the right to request that your personal data are erased if there is no longer a justification for them to be processed
- you have the right in certain circumstances (for example, where accuracy is contested) to request that the processing of your personal data is restricted

## How to submit a Data Subject Access Request (DSAR)

6.24 To request access to personal data that HM Treasury holds about you, contact:

HM Treasury Data Protection Unit

G11 Orange

1 Horse Guards Road

London

SW1A 2HQ

[dsar@hmtreasury.gov.uk](mailto:dsar@hmtreasury.gov.uk)

## Complaints

6.25 If you consider that your personal data has been misused or mishandled, you may make a complaint to the Information Commissioner, who is an independent regulator. The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF  
0303 123 1113  
casework@ico.org.uk

Any complaint to the Information Commissioner is without prejudice to your right to seek redress through the courts.

## Contact details

**6.26** The joint data controller for your personal data is HM Treasury. The contact details for the data controller are:

HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ  
London  
020 7270 5000  
public.enquiries@hmtreasury.gov.uk

**6.27** The contact details for HM Treasury's Data Protection Officer (DPO) are:

The Data Protection Officer  
Corporate Governance and Risk Assurance Team  
Area 2/15  
1 Horse Guards Road  
London  
SW1A 2HQ  
London  
privacy@hmtreasury.gov.uk

**6.28** The data joint controller for any personal data collected as part of this consultation is HM Revenue & Customs, the contact details for which are:

HMRC  
100 Parliament Street



Westminster

London

SW1A 2BQ

**6.29** The contact details for HMRC's Data Protection Officer are:

The Data Protection Officer

HM Revenue & Customs

7th Floor, 10 South Colonnade

Canary Wharf

London

E14 4PU

[advice.dpa@hmrc.gov.uk](mailto:advice.dpa@hmrc.gov.uk)

## HM Treasury contacts

This document can be downloaded from [www.gov.uk](http://www.gov.uk)

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 5000

Email: [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)