HM Revenue & Customs

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Ben Sztejka

[redacted]

Date: 28 August 2026
Our ref: FOI2026/82959

Dear Mr Sztejka

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 30 July, for the following information:

“This request concerns HMRC's "one to many" (OTM) campaign activity directed at individuals suspected of not declaring income from online marketplace or digital platform sales. It covers both:

(a) the campaign(s) relating to tax years up to and including 2022/23, and
(b) any subsequent campaign activity informed by data received under the digital platform reporting rules that took effect on 1 January 2024 (first reports due 31 January 2025).

Where I refer to a year below, I mean HMRC's financial year (1 April to 31 March). If the information is held by tax year instead, please supply it on that basis and say which you have used. Please cover the last five completed years, or the full life of the campaign if shorter.

INFORMATION REQUESTED

For each year, broken down by campaign where more than one falls within scope:

1. The number of OTM ("nudge") letters issued.

2. The number of recipients who made a disclosure in response — whether through the Digital Disclosure Service or otherwise — and the total value of tax, interest and penalties disclosed.

3. The number of cases in which HMRC subsequently opened a formal compliance check or enquiry (including under s9A TMA 1970), or issued a discovery assessment, following no response or an unsatisfactory response to the letter.

4. The total compliance yield attributed to this campaign activity, broken down into its component parts (cash expected, revenue loss prevented, future revenue benefit) so far as that breakdown is held.

5. Any internal evaluation, post-campaign review, or management information report assessing the outcome, yield or return on investment of these campaigns."

Our response

We can confirm we hold information within scope of your request. However, providing some of it would exceed the FOIA cost limit. We have therefore refused your request under section 12(1) of the FOIA.

Section 12(1) FOIA allows a public authority to refuse to comply with a request for information if the authority estimates that the cost of compliance would exceed the 'appropriate limit', as defined by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004. In the case of HMRC this is £600, or 24 hours charged at £25 per hour.

Regulation 4(3) of the regulations allows the following activities to be considered when calculating the cost of compliance:

- determining whether the information is held
- locating the information, or a document which may contain the information
- retrieving the information, or a document containing it, and
- extracting the information from the document containing it

We do not hold any information relating to One To Many (OTM) campaigns regarding compliance activity involving Online Marketplaces (OLMs) prior to 2022/23. Therefore, the information we have provided below relates to those campaigns undertaken from 2022/23 onwards.

While we are able to provide information relating to nudge letters issued linked to those utilising OLMs to sell items, we cannot link particular nudge letters issued in one tax year with disclosures received in later years. For example, a nudge letter issued in 2022/23 may not result in a disclosure until a later year and matching that information would exceed the FOIA cost limit due to the number of nudge letters involved.

The information provided below relates to nudge letters issued in each tax year, and the numbers of disclosures received (not linked to the nudge letters issued).

We can also provide details relating to compliance interventions opened which relate to non-responders, however, providing details concerning whether a discovery assessment was subsequently issued would require us to review each compliance intervention opened to obtain this information. Given that more than 5,000 relevant tax interventions were opened during the period 2023/24 to 2025/26, this work would exceed the FOIA cost limit.

When refusing a request under the cost limit, section 16 of the FOIA requires that we provide assistance to help you formulate a revised request. In this case we cannot see any scope for doing so.

Outside of the FOIA

Although we cannot answer your request, we can offer some information on a discretionary basis.

The information in the table below relates to compliance activity undertaken on OLM use from 2022/23 to 2025/26 and is presented by financial year (April to March). The table shows the number of nudge letters issued, disclosures received and compliance interventions opened. As we have previously explained, these figures are not directly linked.

	2022/23	2023/24	2024/25	2025/26
Nudge Letters	8,783	5,676	7,514	152
Disclosures Received	666	2,150	544	1,232
Interventions Opened	0	1,658	1,852	2,005
CC	£244,630	£4,601,844	£8,845,982	£26,865,677
FRB	£0	£1,208	£199,181	£652,596
RLP	£17,333	£49,439	£51,931	£313,339

CC = Cash Collected
FRB = Future Revenue Benefit
RLP = Revenue Loss Prevented

Campaign activity informed by data received under the digital platform reporting rules that took effect on 1 January 2024

There has been no campaign activity informed by data received under the digital platform reporting rules that took effect on 1 January 2024 (first reports due 31 January 2025). This is because HMRC is currently building the systems that will allow us to automatically extract and analyse the data. Until these systems are finished, we would have to use manual extraction to access the data which is not part of our normal operating processes. These systems are in the final stages of development and will allow us to effectively review the data and carry out compliance activity going forward.

Internal evaluation, post-campaign review, or management information report assessing the outcome, yield or return on investment of these campaigns.

We do not hold information relating to evaluations of the nudge letter and compliance activity relating to OLMs.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing informationrightsunit@hmrc.gov.uk or by writing to our address at the top of this letter.

If you are not content with the outcome of an internal review you can complain to the Information Commissioner's Office.

Yours sincerely,

HM Revenue and Customs