



National Audit Office

The UK's independent public spending
watchdog

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DATA IN RESPECT OF HMRC, HUMAN AND SOFTWARE ERRORS

I refer to your emails on 16th January 2026 and 6th and 15th of February 2026 concerning your request for information under the Freedom of Information Act (FOIA) in relation to data in respect of HMRC, Human and software errors in Taxpayer debt calculations in the past 10 years. I apologise for the delay in sending you a response. I have considered your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA), and I can confirm that the NAO does not hold this information.

We last reviewed tax debt in 2021, which was our only examination in the past decade. Based on our investigations, we have not found any unpublished data regarding human or software errors in tax debt calculations. Furthermore, our Financial Audit team also confirmed that they do not assess the accuracy of individual debts. We also searched our SharePoint files to locate any materials or records that might relate to your request, but we did not find any information related to your request. Therefore, I can confirm that we do not hold any information regarding human or software errors in taxpayer debt calculations.

Our policy is to respond to requests as helpfully and promptly as possible. I apologise that on this occasion there was a delay in sending you a response to your request, however I hope the information we have provided is helpful.

In terms of your request for an Internal review, I have fully considered your concerns. I concluded that we did not respond accordingly within the required timeframe for dealing with FOI requests, and I apologise again for the delay in sending you a response and for any inconvenience caused.

If you are not content with our response to both your FOI request and internal review, you have the right to escalate your concerns to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely,

FOI and Correspondence Manager