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Freedom of Information Co-ordinator
1st Floor, St Georges Court
Upper Church Street, Douglas
Isle of Man IM1 1EX

Telephone: (01624 686400)
Website: <https://www.iomdfenterprise.im/>

Our ref: 4764113

28 July 2025

Dear ###

We write further to your request, received 30 June 2025, which states:

"Dear Sir/Madam,

I am submitting this request under the Isle of Man's Freedom of Information Act.

I would like to request the following information relating to the Department for Enterprise's (DfE) business attraction and grant funding activities, particularly in the context of companies linked to tax avoidance or evasion schemes (that have been publicly named and shamed by HMRC and or issued an SRN):

- 1. Between 2015 and 2024, did the Department for Enterprise actively attract or support companies known or suspected to be involved in tax avoidance or evasion schemes, whether directly or via intermediaries (e.g. tax advisory firms)?*
- 2. Were any such companies provided with financial assistance, grants, or relocation incentives under any of the DfE's schemes?*
- 3. Was the attraction of staff from these companies (e.g. in accountancy, advisory, or administrative roles) included in departmental or individual staff performance targets such as "economic value," "bums on seats," or similar metrics?*
- 4. Were staff bonuses or performance-related pay at the Department for Enterprise in any way linked to the successful attraction of such businesses or their employees?*

If clarification is needed or this request exceeds the permissible scope, I would be happy to revise or narrow it.

Thank you in advance for your assistance."

Our response to your request is as follows:



1. Between 2015 and 2024, did the Department for Enterprise actively attract or support companies known or suspected to be involved in tax avoidance or evasion schemes, whether directly or via intermediaries (e.g. tax advisory firms)?

The Department for Enterprise did not actively attract or support companies known or suspected to be involved in tax avoidance or evasion schemes, whether directly or via intermediaries.

2. Were any such companies provided with financial assistance, grants, or relocation incentives under any of the DfE's schemes?

The Department for Enterprise has not provided financial assistance, grants, or relocation incentives to companies known or suspected to be involved in tax avoidance or evasion schemes.

3. Was the attraction of staff from these companies (e.g. in accountancy, advisory, or administrative roles) included in departmental or individual staff performance targets such as "economic value," "bums on seats," or similar metrics?

4. Were staff bonuses or performance-related pay at the Department for Enterprise in any way linked to the successful attraction of such businesses or their employees?

Consequent to the information provided above, the attraction of staff from such companies was not included in departmental or individual performance targets. Staff bonuses or performance-related pay were not directly linked to the successful attraction of such businesses or their employees.

To be of further assistance, there are two previous Freedom of Information requests relating to staff bonuses which may be helpful to you:

<https://services.gov.im/freedom-of-information/search>

4446657 – Staff bonus payments

4439481 – Staff Bonuses

Please quote the reference number 4764113 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.

This response took twenty minutes to complete.

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