



# HM TREASURY

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Information Rights Unit

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Ref: 9/353  
Email/18868/2009

15 May 2009

Dear Mr Jagger

## **Freedom of Information Act 2000: use of retrospective tax provisions in the last 20 years**

Thank you for your enquiry dated 20 April. In your email you asked the following question:

- *Can the Treasury confirm on how many occasions retrospective tax provisions have been used in the past 20 years. By "retrospective provision", I refer to the following definition given in the Joint Committee on Human Rights 12th Report (12th May 2004, Finance Bill subsection 1.48):*

*"A retrospective provision would be one which levied the charge in respect of the benefit enjoyed in previous years."*

- *Can they also list the relevant Acts. Eg. Section 58 Finance Act 2008*

The Freedom of Information Act 2000 confers a right of access to recorded information. To bring your enquiry clearly within the scope of the Act, we have interpreted it as a request for recorded information. We have interpreted your first question as asking how many times "retrospective provision" has been included in legislation over the past twenty years.

Following a search of our records, I can confirm that HM Treasury does not hold recorded information matching the description you have provided. However, we are able to advise that the information requested is already publicly available. Information in this category engages the absolute exemption at section 21 of the Freedom of Information Act 2000, however, it is not always easy to locate information and we hope that you find the following helpful:

The UK Statute Law Database (<http://www.statutelaw.gov.uk/>) is the official revised edition of UK legislation published online. The site includes an advanced search function that allows rapid searching of the entire text of primary and secondary legislation for specific search terms; it is not necessary to know the specific titles of legislation, as a search can also be limited by terms in the legislation's title, such



as 'finance' or 'tax'. A preliminary investigation suggests your request could be answered by using this website.

If you have any queries about this letter, please contact me. It will be helpful to us if you remember to quote the reference number above in any future communications.

**Melanie Scoulding**  
**Information Rights Unit**  
**On behalf of HM Treasury**

**Your right to complain under the Freedom of Information Act 2000**

If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ. Email [FOI.responses@hm-treasury.gov.uk](mailto:FOI.responses@hm-treasury.gov.uk)

Any review request must be made within 2 months of the date of this letter.

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Treasury. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.