



HM TREASURY

1 Horse Guards Road,
London.
SW1A 2HQ

Franc McLaughlin

By email:
request-10997-xxxxxxx@xxxxxxxxxxxxxxx.xxx

Information Rights Unit

Tel: 020 7270 4558

Fax: 020 7451 4861

foi.responses@hm-treasury.gov.uk

www.hm-treasury.gov.uk

Our refs: IRU/9/478

Email/19882/2009

15th June 2009

Dear Mr. McLaughlin,

FREEDOM OF INFORMATION ACT REQUEST:
MEMORANDUM OF UNDERSTANDING ON ROYAL FINANCES

Thank you for your enquiry dated 28th May 2009 asking for information under the Freedom of Information (Fol) Act 2000 (the Act), which we received on 29th May 2009.

With reference to the Amendment to the Memorandum of Understanding on Royal Taxation that the Chancellor announced to the House of Commons on 22nd April 2009, you asked for:

... the information showing how this proposal came to be initiated in Treasury ...

We do not hold the information that you seek, as the amendment was not initiated in the Treasury.

The information that we released to you was provided to the Chancellor of the Exchequer by HM Revenue and Customs.

Should you wish to submit a request for information under the terms of the Freedom of Information Act to HM Revenue and Customs, you can do so by using their on-line application.

<http://www.hmrc.gov.uk/about/foi.htm>

<http://www.hmrc.gov.uk/freedom/make-info.htm>

Alternatively you can write to the Freedom of Information Unit at the following address:

Freedom of Information Unit
Room BP5001
Dunstanburgh House
Longbenton
Newcastle upon Tyne
NE98 1ZZ

They would then consider any such request, subject, of course, to any exemptions that may apply. In particular, it may be helpful for you to know that HM Revenue and Customs would have to consider the application of section 44 of the Act (an absolute



exemption that protects information where its release under the Act would breach another statute), as the information you seek may be subject to taxpayer confidentiality by virtue of section 23 of the Commissioners for Revenue and Customs Act 2005.

If you have any queries about this letter, please contact us at the email account given in the header to this letter. It would help us, if you could remember to quote the IRU reference number (also in the header) in any future communications.

Yours sincerely,

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. 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 of 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.