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By email to:
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Date 21 May 2009
Our Ref FOI 1466/09
Your Ref

www.hmrc.gov.uk

Dear Chand Bakshi,

Freedom of Information Act 2000

Your e-mail of 28 April 2009 asked for further information under the Freedom of Information Act. You asked the following questions:

- 1) Will the Memorandum of Understanding on Royal Taxation automatically continue after the succession of the next monarch and the next Prince of Wales? Or will a new Memorandum of Understanding on Royal Taxation be required for HM Revenue and Customs to continue collecting taxes?
- 2) Are there any other people or entities paying voluntary tax? If so who?
- 3) Are there any other people or entities that HM Revenue and Customs are unable to collect tax from? If so who?
- 4) Has anyone else ever applied to pay tax on a voluntary basis? If so who and what was the outcome.
- 5) Are there any specific laws prohibiting people other than the Queen and the Prince of Wales from paying tax on a voluntary basis? If so what is it?

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



INVESTOR IN PEOPLE



6) When there have been requests to HM Revenue and Customs for information on the Queens and the Prince of Wales' taxes under the freedom of information act (as for example my previous request (Your Ref FOI 1242/09) does HM Revenue and Customs notify the Queen, the Prince of Wales any of their representatives about those requests? If so please provide copies of those letters or emails.

7) Are there any other assets of the Queen and the Prince of Wales that HM Revenue and Customs are unable to collect tax upon?

8) In the event the Queen or the Prince of Wales were to withdraw from the voluntary agreement and stop paying tax has the HM Revenue and Customs prepared any reports etc on how they would respond?

9) Finally can tax paid on a voluntary basis actually be regarded as tax? Surely money contributed on a voluntary basis is charity or a donation not tax?

Your ninth question is not a request for recorded information, so does not fall within the scope of the Freedom of Information Act. We estimate that it would cost more than the appropriate limit to identify, locate and extract the information you requested in your other questions from our files. The appropriate limit is specified in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 and for central government is set at £600. This represents the estimated cost of one person spending 3½ working days to identify, locate and extract the information.

If you are able to narrow the scope of your request, we may be able to locate and extract the information within the appropriate limit. However, you will need to bear in mind that there are exemptions in the FOI Act for information about identifiable persons and for information relating to communications with the Royal Household.

If you are not happy with this reply you may request a review by either emailing 'foi.xxxxxx@xxxx.xxx.xx', or by writing to the HMRC FOI Team, Room 4/52, 100 Parliament Street, London SW1A 2BQ. You must request a review within two 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 the internal review, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the review procedure provided by HMRC. He can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF, or by e-mail: enquiries@ico.gsi.gov.uk.

Yours sincerely

Teresa Chance