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By email to:
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Tel

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Date 22 June 2009
Our Ref FOI 1624/09
Your Ref

www.hmrc.gov.uk

Dear Chand Bakshi,

Freedom of Information Act 2000

Your e-mail of 22 May 2009 requested further information under the Freedom of Information Act. You asked:

1) Other than the Queen and the Prince of Wales are there any other members of the Royal Family from whom HM Revenue and Customs does not collect Income Tax, Capital Gains tax or Inheritance Tax from or collects it on a voluntary basis? If there are please provide details.

2) Has HM Revenue and Customs notified the Queen, the Prince of Wales or any of their representatives about the following Freedom of Information Requests Your Ref FOI 1242/09 and Your Ref FOI 1466/09. If so please provide copies of those letters or emails.

I can confirm that the HMRC holds information falling within the terms of your request.

The Act obliges us to respond to requests promptly, and in any case no later than 20 working days after receiving your request. However, when a qualified exemption applies to the information and the public interest test is engaged, the Act allows the time for response to be longer than 20 working days, and a full response must be provided within such time as is reasonable in all circumstances of the case. We do, of course, aim to make all decisions within 20 working days, including in cases where we need to consider where the public

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interest lies in respect of a request for exempt information. In this case, however, we have not yet reached a decision on where the balance of the public interest lies.

In your case we estimate that it will take an additional 10 working days to take a decision on where the balance of the public interest lies. Therefore, we plan to let you have a response by 6 July 2009. If it appears that it will take longer than this to reach a conclusion, we will keep you informed.

The specific exemption which applies in relation to your request is section 37(1)(a) which states:

(1) Information is exempt information if it relates to—

(a) communications with Her Majesty, with other members of the Royal Family or with the Royal Household.

This exemption applies since you have requested information relating to communications between HMRC and the Royal Family or their representatives.

If you are not happy with this reply you may request a review by either emailing 'foi.xxxxxx@xxxx.xxx.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.gov.uk.

Yours sincerely

Teresa Chance