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By email to:  
Chand Bakshi [request-11099-  
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**Tel**

**Fax** 020 7147 0666

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**Date** 2 July 2009  
**Our Ref** FOI 1624/09  
**Your Ref**

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

## **Freedom of Information Act 2000**

Dear Chand Bakshi,

Your e-mail of 22 May 2009 requested further information under the Freedom of Information (FOI) Act. Our response is below.

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.*

The information you request in question 1 is covered by the exemption provided in section 44 of the FOI Act, which relates to information covered by a statutory duty of confidentiality. We therefore neither confirm nor deny holding such information. However, outside the terms of the FOI Act, since the information can be inferred from the contents of the Memorandum on Royal Taxation which you have already received, we confirm that Members of the Royal Family other than The Queen and The Prince of Wales are subject to tax in the ordinary way.

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



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In response to question 2, I have already confirmed that HMRC holds information falling within the scope of your request. The information held is enclosed as an Annex to this letter.

Your email of 22 June 2009 queried which part of the request the section 37(1)(a) exemption applied to. The information covered by section 37(1)(a) is the information within the scope of the second part of your request, and not the first part. I am sorry if this was not sufficiently clear in my letter of 22 June 2009. Having given further consideration to the balance of the public interest, HMRC has concluded that the public interest favours disclosure of the information under question 2.

You may be interested to know that the Secretary of State's Section 45 Code of Practice on FOI states that it will often be good practice for departments to consult with any third parties to whom requested information relates, for example in order to determine whether or not an exemption applies, or simply to inform them as a courtesy that a disclosure will take place.

The Code of Practice can be found here:

<http://webarchive.nationalarchives.gov.uk/+/http://www.justice.gov.uk/guidance/foi-code-of-practice.htm>

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](mailto:enquiries@ico.gsi.gov.uk).

Yours sincerely

**Teresa Chance**

## ANNEX

- **An email from an official in HMRC to the Keeper of the Privy Purse, copied to the Deputy Keeper of the Privy Purse and the Principal Private Secretary to TRH The Prince of Wales and Duchess of Cornwall, dated 19 March 2009**

*We have received an FOI request about the arrangements under which HM the Queen pays tax. We believe the points raised can be answered by reference to the Memorandum of Understanding (MoU) and I attach a copy of our proposed reply. Please let me know whether you see any problems with our draft. We have a deadline of 30 March for reply.*

*The request does not apply to the arrangements in respect of HRH the Prince of Wales but we shall need to provide a copy of the MoU so I am also copying this to the Principal Private Secretary to TRH The Prince of Wales and Duchess of Cornwall for information.*

- **A further email from an official in HMRC to the Keeper of the Privy Purse and the Deputy Keeper of the Privy Purse dated 19 March 2009**

*I'm sending this again as it may not have reached you first time round.*

- **An email from an official in HMRC to the Keeper of the Privy Purse, copied to the Deputy Keeper of the Privy Purse and the Principal Private Secretary to TRH The Prince of Wales and Duchess of Cornwall, dated 24 March 2009**

*Just to let you know that this reply has gone out today.*

- **An email from an official in HMRC to the Keeper of the Privy Purse, copied to the Principal Private Secretary to TRH The Prince of Wales and Duchess of Cornwall, dated 11 May 2009**

*You will wish to be aware of two further FOI requests we're considering. One is to the Treasury and asks for the information provided to Ministers in support of the recent changes to the Memorandum. The other is to HMRC and asks a range of questions both about Royal taxation and exemption from tax more generally. We'll let you see draft responses shortly.*

- **An email from an official in HMRC to the Keeper of the Privy Purse and to the Principal Private Secretary to TRH The Prince of Wales and Duchess of Cornwall, dated 15 May 2009**

*Here's a copy of the proposed reply to the request addressed to us. It will also come through the Cabinet Office channels.*