

Teresa Chance
Corporate Governance
04/52
100 Parliament Street
London SW1A 2BQ

By email to:
Mr J Cross
request-15219-57dfc401@whatdotheyknow.com

Tel

Fax 020 7147 0666

Email

www.hmrc.gov.uk

Date 24 August 2009
Our Ref FOI 1901/09
Your Ref

Freedom of Information Act 2000

Dear Mr Cross,

I refer to your Freedom of Information (FOI) request on 26 July 2009 for the following information:

“a list of the titles of all current instructions, manuals, policies or guidance issued by HMRC not already published in full on the HMRC website that in any way suggest treating any of the following categories of people differently to other taxpayers:

- (1) Government Ministers*
- (2) MPs*
- (3) Members of the House of Lords*
- (4) Senior Civil Servants*
- (5) Members of the Royal Family*
- (6) High profile individuals ('Celebrities')*

I am not asking for any person data you might hold in relation to individual tax payers.”

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



INVESTOR IN PEOPLE



We have interpreted your request for “guidance” as meaning internal guidance issued to HMRC staff and officials in relation to the tax treatment of individuals in the categories you mention. I can confirm that HMRC does not hold this information. There are no internal instructions to HMRC staff and officials which deal with specific issues relating to the tax liabilities of the categories of people you refer to.

In relation to the categories of person at (1) and (2) HMRC produces a booklet for Members of Parliament and Government Ministers entitled “MPs, Ministers and Tax” to help them understand the issues relevant to their tax affairs, including the statutory provisions that apply specifically to them. This can be found on the HMRC website via the following link:

<http://www.hmrc.gov.uk/freedom/mps-leaflet.pdf>

In relation to category (5), the information you request would be covered by the exemption provided in section 44 of the FOI Act, which relates to information covered by a statutory duty of confidentiality. However, the arrangements under which HM the Queen pays tax voluntarily, and HRH the Prince of Wales pay tax voluntarily on his income from the Duchy of Cornwall, are set out in the Memorandum of Understanding which forms part of the Royal Trustees Report laid before Parliament in September 1993. A copy of the Memorandum is attached for your information. Outside the terms of the FOI Act, since the information can be inferred from the contents of the Memorandum, 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.

There are no specific statutory provisions relating to the classes of individual in categories (3), (4) and (6).

In your request, you asked for assistance in making future requests about these categories of people. Since HMRC does not hold the information you have requested, I am unable to provide any tables, lists or indexes of the type you mention.

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