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Mr N Jagger

by e-mail

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**Our Ref** FOI 2268/09  
**Your Ref**

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

Dear Mr Jagger

Thank you for your e-mail requesting information about the scheme referred to in Budget Note 66. I apologise for the delay in getting back to you. Using your questions as headings HMRC's replies under the Freedom of Information are as follows:-

**(1) When was the decision taken not to go ahead with listing the appeals for hearing at the Special Commissioners?**

This information is not held. By way of explanation no formal decision not to proceed with appeals was taken; it remains an option.

**(2) When was the use of retrospective legislation first considered within HMRC?**

This was first broached at a meeting on 1 November 2007.

**(3) When did HMRC first notify HM Treasury of the existence of the scheme? &**

**(4) When did HMRC first suggest the use of retrospective legislation to HM Treasury?**

Under the FOIA public authorities are required to answer based on recorded information held at the date they receive the request; following a search we have been unable to find any recorded information which precisely answers these two questions in that it positively identifies a 'first' contact under either head.

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Information is available in large print, audio tape and Braille formats.  
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Outside the terms of the Act I can tell you that:-

- In relation to point 3 there may have been informal discussions in early October 2007.
- In relation to point 4 HMRC made a submission to the Financial Secretary to the Treasury in February 2008. Again there would have been informal contact on the matter before this date.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ or by e-mail to

[xxx.xxxxxx@xxxx.xxx.xx](mailto:xxx.xxxxxx@xxxx.xxx.xx). You must request a review 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 an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

John Sharpe