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Date 6 November 2009
Our Ref FOI 2313/09
Your Ref

www.hmrc.gov.uk

Freedom of Information Act 2000

Dear Sir

Request for an internal review under the Freedom of Information Act 2000

Thank you for your email dated 5 November 2009 asking for an internal review of the decision to turn down your request under sections 44(1) (a) and 44(2) of the Act.

Your request

On 20 October 2009 you wrote:

I appreciate you can not give out personal information when answering my questions, but a simple yes or no will suffice in most cases.

I would like to ask whether the MP David Wilshire declared his 4 year business partnership with Ann Palmer for their company Moorlands Research Services?

I would like to know if company filed partnership tax returns for the years 2004 - 2008?

He has admitted that the business was a partnership with his civil partner Ann Palmer and not a limited company. He has admitted the company traded for at least 4 years and that it had a separate bank account in the partnership's name.

Did he declare the income from this partnership on his tax returns during the years in question?

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



INVESTOR IN PEOPLE



Did Ann Palmer declare the income from this partnership on her tax returns during the years in question?

If you answer no to any of the above questions, will you be carrying out a full and thorough investigation into the financial affairs of Moorlands Research Services, Ann Palmer and David Wilshire?

If you answer no to any of the above questions, will you be subjecting Ann Palmer and David Wilshire to a full and thorough investigation as they would be liable under the current Money Laundering Regulations?

If no tax returns for the company have been filed and the income was not declared on any personal tax returns, I trust that the individuals in question will face the full weight of the law and will be prosecuted for " BLATANT " tax evasion and Money Laundering?

HMRC's response

Our reply dated 4 November 2009 turned down the request under section 44 of the Act.

Internal review

I have been asked to review your FOI request and its handling. The purpose of the internal review is to provide a fair and thorough review of decisions made pursuant to the FOIA. I can see that the response letter was issued on 4 November 2009 within the statutory deadline required by Section 10(1) of the FOIA. The letter also explained your rights to a review and to complain to the Information Commissioner if not content with the outcome in accordance with Section 17(7) of the Act.

As you may know HMRC has dedicated web pages for FOI on its Website here:

<http://www.hmrc.gov.uk/freedom/foi-index.htm>

HMRC explains clearly the type of information we will **not** release under the Act here:

<http://www.hmrc.gov.uk/freedom/info-disclose.htm>

Conclusion

Having reviewed the papers in this case I find that HMRC dealt with your request in the correct manner under sections 44(1) and (2) of the Act.

If you are not content with the outcome of this 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.

Yours sincerely

Margaret Earing