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Mr N Jagger

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**Our Ref** FOI 2349/09

**Your Ref**

www.hmrc.gov.uk

Dear Mr Jagger,

I refer to your request for information about when this piece of guidance first appeared in our manuals:-

[http://www.hmrc.gov.uk/manuals/ithmanual/html/ITH1600/17\\_0039\\_ITH1660.htm](http://www.hmrc.gov.uk/manuals/ithmanual/html/ITH1600/17_0039_ITH1660.htm)

*"The legislation is written in terms of United Kingdom residents who are partners but some tax planners have already suggested that it may be possible to develop the Padmore principle to apply to other situations where there are primary and secondary taxpayers for example where there is a trading trust with non-resident trustees and the profits pass to a United Kingdom resident life tenant. These further refinements will be kept under review. It has also been suggested that the legislation has not succeeded in overriding the treaties. Any claim to exemption connected either with a new scheme or the effect of subsection (4) should be referred to International Division (Double Taxation)."*

Following a search we have been unable to ascertain when it 'first' appeared consequently HMRC's reply under the terms of the FOIA is that the information is not held.

Outside the strict terms of the Act I can tell you that during our search we found a printed version the International Tax Handbook which shows a version date of May 1993. HMRC cannot find any other information suggesting an earlier publishing date or that there were later amendments, though this does not mean that it was not published earlier or amended later. Indeed, our practitioners have commented that they think it may have existed prior to that date.

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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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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