



# HM TREASURY

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27 November 2009

Mr Williams

Information Rights Unit

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[www.hm-treasury.gov.uk](http://www.hm-treasury.gov.uk)  
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Ref: 9/902

Re: Freedom of Information Act 2000: Customs and Excise Agreement with the Isle of Man

Thank you for your FOI request dated 29 October, which we received on 30 October.

2. You asked for –

- *details of the methods used (from 1997 until now) to calculate the relative shares of the common duties to be paid to the Isle of Man Treasury in accordance with Section 2(2) of the Isle of Man Act 1979 and the Customs and Excise Agreement.*
- *details of any revised arrangements which are proposed to enter into force in the next two years.*

3. This is an HMRC policy area and we do not hold the information you request. HMRC web index on FOI, including the facility to make a request online, is here –

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

4. If you have any queries about this letter, please contact me. It will be helpful to us if you remember to quote the reference number above in any future communications.

Paul Morran  
Information Rights Unit

#### Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ.

Email [FOI.responses@hmtreasury.gsi.gov.uk](mailto:FOI.responses@hmtreasury.gsi.gov.uk)

Any review request must be made 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 your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Treasury. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.



