



HM TREASURY

1 Horse Guards Road
London
SW1A 2HQ

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Information Rights Unit

Tel: 0207 270 4558
Fax: 0207 270 4861

Request-22221-8e016f57@whatdotheyknow.com

Mr Williams

www.hm-treasury.gov.uk
FOI.responses@hm-treasury.gsi.gov.uk

Ref: R48

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

Thank you for your email dated 2 December following our response to your FOI request on the above.

The response we gave was that we do not hold the information. Your email of 2 December questions this on the basis that we supplied such information to you for a previous request. I have examined the records for that previous request and find that the information could only be provided in collaboration with HMRC. We incorporated their information in our reply.

Policy work in this area is in co-operation with HMRC. Although Treasury and HMRC work closely in this area they are two separate public authorities and are treated as such under the FOI Act 2000. If Treasury do not hold the information but HMRC does then you need to make an FOI request direct to HMRC.

You have not highlighted any other shortcomings. However, we are required to review all aspects of the handling of a request at internal review. I have done so and am satisfied that the handling was in order: the interpretation of your request seems to have been straightforward; and our response of 27 November was within the statutory deadline.

I hope the above explanation is helpful in clarifying why the response we gave was the correct one. 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.

Lisa Adams
Information Rights Unit



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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.

