



Central Policy

John Sharpe
Freedom of Information
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Mr N Jagger

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Date 31 March 2010
Our Ref 1190/10
Your Ref

www.hmrc.gov.uk

Dear Mr Jagger,

I refer to your request for the dates of 'any written legal opinion which HMRC received from external Counsel, during the period 1/1/2001 to 31/12/2007, relating to the double tax scheme covered by Budget Note 66.

I am replying under the terms of the Freedom of Information Act 2000 (FOIA). HMRC holds the information requested but is not releasing it; the exemption that applies is section 42(1) FOIA. HMRC's view is that the balance of the public interest favours maintaining the exemption.

HMRC also considers that section 17(4) FOIA applies to remove the obligations in section 17(1)(c) and section 17(3) of the Act to explain why the exemption applies and to put forward public interest arguments.

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. 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.

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



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Yours sincerely

John Sharpe