



HM TREASURY

1 Horse Guards Road London SW1A 2HQ

Information Rights Unit

Julian Todd

Tel: 0207 270 4558

Fax: 0207 270 4861

By email: request-5875-
a9d5a259@whatdotheyknow.com

www.hm-treasury.gov.uk
public.enquiries@hm-treasury.gsi.gov.uk

Ref: 9/33

6 February 2009

Dear Mr Todd

Freedom of Information Act 2000: Treasury statutory fiscal powers

Thank you for your FOI request dated 12 January, which we received on 13 January.

2. You asked for information covering –

- *any documents or databases held by the Treasury that summarise or list all available powers conferred to the Treasury by the Statute Law .. to make orders varying the rates of tax, duty, spending, and anything else within the jurisdiction and business of the Treasury.*
- *the speculative range of predictions on record of the implications of each of these orders that are available to be made by the Treasury at any time it pleases.*

3. Following a search of our records I confirm that we do not hold any document or database summarising all such powers.

4. If we interpreted your request as covering any information itemising any such power, it would exceed the cost limit under the Act to address that. For departments this is set at £600, taken to equate to 24 hours work in identifying, locating and extracting relevant information. As an indication, a search of our electronic records for 'statutory powers' returned over 10,000 instances. In any case, I do not think that approach would yield what you are seeking.

5. All legislation is of course available from the Office of Public Sector Information at the following link -

<http://www.opsi.gov.uk/>

6. I do understand that what you seek is something more like a map or model of the legislative powers. Given that this does not exist, the most helpful thing I can do in relation to the first part of your request is point you towards the Finance Act - the vehicle by which annual taxes are renewed, new taxes are delivered and the overall system of Revenues and Debt is maintained, including new powers where necessary. The Finance Act 2008 is available at the following link -



http://www.opsi.gov.uk/acts/acts2008/pdf/ukpga_20080009_en.pdf

7. Similarly, government spending powers are governed overall by the Parliamentary Supply Process, which is covered at the following link on Treasury website -

http://www.hm-treasury.gov.uk/psr_estimates_index.htm

8. In terms of the second part of your request, I can point you to the 'Direct effects of illustrative tax changes' published by HM Revenue and Customs (HMRC). Although this does not address the complete ambit of your request and does not provide the link to relevant legislation, it does illustrate the fiscal effects of a range of potential changes in similar fashion to the way actual changes are summarised in the Budget Report. I think this is close to the spirit of your request. The table is available within the 'National statistics' area of HMRC website at the following link; it is Table 1.6 under the 'Tax expenditure and ready reckoners' heading there.

<http://www.hmrc.gov.uk/thelibrary/national-statistics.htm>

9. 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 Rights to Complain under the FOI Act

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request an review of our decision, you should write within two months of the date of this letter to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ. email - public.enquiries@hm-treasury.gov.uk

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.