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04/52
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Mr William Thackeray
by email to:
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Tel

Fax 020 7147 0666

Email

Date 19 February 2009
Our Ref FOI 1159/09
Your Ref

www.hmrc.gov.uk

Dear Mr Thackeray,

Freedom of Information Act 2000

Thank you for your email request for information dated 3 February 2009. You asked:

Please provide a list of all gifts, hospitality or donations supplied to HMRC by Scientology organisations, over the past 5 years.

You may be aware that HMRC came into being on 18th April 2005, formed from the former Inland Revenue and HM Customs and Excise. This response, therefore, relates to HMRC from that date.

I have interpreted your reference to donations to mean monetary donations. I can confirm that HMRC does not accept monetary donations from any source so no information will be held in relation to donations.

Under section 12(2) of the Freedom of Information Act 2000 (FOIA), HMRC can neither confirm nor deny that it holds information that may fall within the description of the remainder of your request, because we estimate that it would take more than the appropriate limit to ascertain whether or not we hold the information. This should not be taken as any indication that the information you requested either is, or is not, held by the Department.

Section 1 of FOIA places two duties on public authorities. The first duty, contained in section 1(1)(a), is to confirm or deny if the requested information is held. The second duty at section 1(1)(b) is to disclose information that has been confirmed as being held.

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



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Section 12(1) of FOIA provides that a department is not obliged to comply with its duty under section 1(1)(b) if the estimated cost exceeds a limit as prescribed in regulations. The Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations has set this limit at £600 and this represents an estimated cost of one person spending 3.5 working days in the determination of whether the department holds the information. It also includes locating, retrieving and extracting the information. Section 12(2) of FOIA states that a department is not obliged to comply with its duty under paragraph (a) of section 1(1) where the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

It may help if I explain that HMRC does not keep central records for the whole Department which would readily enable us to establish if the requested information is held. HMRC keeps central records of gifts and hospitality received by Board members but records relating to gifts and hospitality received by other staff members are maintained in offices throughout HMRC. To establish whether the specific information you have requested is held would require an extensive search of records across the Department which would exceed the fees limit.

If you are able to narrow the scope of your request to a level where the upper cost limit is not exceeded, the Department may be able to confirm whether information is held and, if held, provide it to you. Any reformulated request the department receives from you will be treated as a fresh FOI request.

Information provided outside of FOIA

You may be interested to know that HMRC has published details of hospitality received by HMRC executive Board members between 18 April 2005 and 31 December 2006. This can be found via the following link:

<http://www.hmrc.gov.uk/freedom/board-hospitality.pdf>

In addition, the Cabinet Office has recently published a list of hospitality received by members of departmental boards during 2007, which includes information relating to HMRC board members. This can be found via the following link:

http://www.cabinetoffice.gov.uk/propriety_and_ethics/civil_service/hospitality.aspx

If you are not happy with this reply you may request an internal review by emailing xxx.xxxxxx@xxxx.xxx.xx or by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. 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 happy with the outcome of the internal review, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF. E-mail: enquiries@ico.gsi.gov.uk

Yours sincerely

Teresa Chance