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Mr William Thackeray  
by email to:  
request-7572-8bca2222@whatdotheyknow.com

**Tel**

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**Date** 23 March 2009  
**Our Ref** FOI 1231/09  
**Your Ref**

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Dear Mr Thackeray,

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your email dated 23 February 2009, in which you clarified the information you wished to obtain from HMRC. Your initial request was for a list of *“all gifts, hospitality or donations supplied to HMRC by Scientology organisations, over the past 5 years”*.

I have treated your latest email as a new request under the FOIA. Following my earlier response to your initial request, you responded:

*1. “I would like to include organisations which formerly had a separate existence but which are now part of HMRC.*

*2. By ‘Scientology organisations’, I mean organisations which promote, recruit members for, or raise money for, Church of Scientology Religious Education College Inc (a US corporation which has been denied charitable status in the UK).*

*To the best of my knowledge a list of such organisations would include:*

*Citizens Commission on Human Rights (United Kingdom) Ltd / Citizens Commission on Human Rights International / Jive Aces / Church of Scientology Inc / Greenfields School / Greenfields Educational Trust / Hubbard Foundation / ABLE / Applied Scholastics International / Narconon / Criminon / The Way to Happiness Foundation International / Church of Scientology Religious Education College Inc / Office of Special Affairs (OSA) / Sea Org / Youth for Human Rights International*

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3. By 'donations', I mean donations of any kind. For example, a public official recently accepted from a Scientology organisation the donation of a free ticket to a £500/head gala dinner. This is an example of a non-monetary donation.

4. My query refers to donations accepted by employees or representatives of HMRC as individuals.

5. In general, there is a strong public interest in members of public being able to query HMRC's gifts and hospitality register. Your response makes it effectively impossible to do so. In respect of such a situation, the internal structure of HMRC is of little interest or relevance to the member of the public making the query.

In this specific case, the organisation about which I am enquiring has recently made gifts to public officials in other branches of government. There is therefore a likelihood that similar gifts may also have been offered to HMRC employees, especially as HMRC has in recent years made a number of decisions which have had profound effects upon the organisation in question.

I am however unable to tell you to which part of HMRC such gifts may have been made, because I do not yet know the details of any such gifts which may exist, as this is the information which I am requesting from you.

In effect your response means that I can only ask you for information about gifts about which I already know; in the case of gifts which I do not already know about, I am unable to specify to which part of HMRC they have been made, because I don't yet know about them.

This presents something of a "Catch-22" situation in respect of gifts, in that I can only request access to information which I already have, and to which it is therefore unnecessary for me to request access.

I would point out that other public bodies do maintain a central register of gifts, in some cases searchable by the public directly over the Internet.

I would suggest that the maintenance of such a register should be part of HMRC's normal operations in respect of accountability, and should not therefore be considered part of the cost of responding to this FOI request."

### **HMRC's response**

1. You are effectively extending the scope of your request since you now also require information relating to the former departments prior to the formation of HMRC on 18 April 2005.

2. You have clarified which specific organisations would be included within the scope of your request but this has effectively extended the scope of your request further.

3. You have clarified what you meant by the term "donation". I can confirm that the items which you define as "donations" would fall to be considered as gifts and would be recorded as such.

4. As stated above, HMRC would record such donations as gifts.

5. I agree that there is a strong public interest in members of the public being able to query HMRC's gifts and hospitality register. The rules on acceptance of gifts and hospitality by civil servants are set out in the *Civil Service Code* and the *Civil Service Management Code* which make it clear that civil servants must not receive benefits of any kind from a third party which might be seen to compromise their personal judgement or integrity.

[http://beta.civilservice.gov.uk/Assets/cs\\_code\\_tcm6-2444.pdf](http://beta.civilservice.gov.uk/Assets/cs_code_tcm6-2444.pdf)

<http://beta.civilservice.gov.uk/about/work/codes/csmc/CSMC-Intro.aspx>

I note your comments regarding the maintenance of registers and how this would ensure accountability. As already explained, HMRC does keep central records of gifts and hospitality received by Board members and I have already provided you with links to this information which is published on the internet. For other staff, hospitality registers are kept within individual local management units.

As already explained, under section 12(2) of the FOIA, I am still unable to confirm or deny that HMRC holds information falling within the description of your request, because we estimate that it would take more than the appropriate limit to ascertain whether or not we hold the information.

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. This has already been explained in my previous letter. 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.

Normally HMRC would explore with you how you might be able to narrow your request so that it did not exceed the fees limit. However, in this case, I cannot see any scope for doing this. Even if you narrowed your request to a single business unit, within HMRC, it is likely that the fees limit would still be exceeded.

If you are not happy with this reply you may request an internal review by emailing [xxx.xxxxxx@xxxx.xxx.xx](mailto: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](mailto:enquiries@ico.gsi.gov.uk)

Yours sincerely

**Teresa Chance**