

Mr Geoffrey David Green

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www.gov.uk/hm-treasury

12 June 2020

Dear Mr Green

Ref: FOI2020/16015

## Freedom of Information Act 2000

Thank you for your enquiry of 22 May 2020, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

*"I would like to see the correspondence between officials regarding the withdrawal of APNs when drafting the Finance Act (2014) to understand why the phrase "...it is to be treated as to never having had effect..." was added, and therefore to better understand the true consequences of adding that clause."*

Following a search of our records, we can confirm that HM Treasury does not hold information within the scope of your request.

It is possible that HM Revenue and Customs drafted the legislation, so you may wish to contact them. Should you wish to do so, details can be found at:

<https://www.gov.uk/government/organisations/hm-revenue-customs>

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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Email: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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