



HM Revenue
& Customs

Mr Graham Howarth

By email: request-806382-
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Date: 22 December 2021
Our ref: FOI2021/28738

Dear Mr Howarth

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 26 November, for the following information:

“Thank you for responding to my request and explaining the process of having to search the records held by many civil servants.

Given the information that you have provided I would appreciate being able to modify my request to be more specific. This should reduce the scope so that you are only having to search the records for one civil servant.

The request is only to search the emails to Jim Harra between the 1/11/2017 and 25/11/2021 that include the words "suicide" or "suicidal" combined with one of the following key words - "Loan Charge", "LC", "Disguised Remuneration" or "DR". Please use appropriate logic in your search to eliminate acquiring duplicates. However, If the number returned is still too large please provide a break down by month/phrase of the query result.”

Section 14(1) of the Freedom of Information Act is designed to protect public authorities by allowing them to refuse any requests which have the potential to cause a disproportionate or unjustified level of disruption, irritation or distress.

In *Information Commissioner vs Devon County Council & Dransfield* [2012] UKUT 440 (AAC), (28 January 2013), Judge Wikeley recognised that the Upper Tribunal in *Wise v The Information Commissioner* (GIA/1871/2011) had identified proportionality as the common theme underpinning section 14(1) and he made particular reference to its comment that;

‘Inherent in the policy behind section 14(1) is the idea of proportionality. There must be an appropriate relationship between such matters as the information sought, the purpose of the request, and the time and other resources that would be needed to provide it’

In this instance HMRC has identified in excess of 100 emails within the scope of your request (a breakdown of which has been provided), encompassing information which is only of limited value because of the wide scope. Therefore, to comply with your request would create a burden by requiring HMRC to spend an inordinate amount of time considering any exemptions and redactions.

	1 Jan - 31 Mar	1 Apr - 30 Jun	1 Jul - 30 Sep	1 Oct - 31 Dec
2018	1	2	1	3
2019	27	18	24	30
2020	4	0	1	1
2021	1	0	2	2

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs