Dear Mr Slade

Request for information under the Freedom of Information Act 2000 (FOIA)

Thank you for your request dated 10 January 2013 under the above Act. You have asked:

“Please provide details of any enforcement action taken against individuals or organisations for unlicensed distillation an a year by year basis since 2000.”

I can confirm that HMRC holds the information you have requested. However, we estimate that the cost of complying with your request would exceed the appropriate limit of £600. The appropriate limit is specified in regulations and for central Government is set at £600. This represents the estimated cost of one person spending 3.5 working days determining if the department holds the information, and includes locating, retrieving and extracting the information. Under section 12(1) of the Freedom of Information Act 2000 HMRC is not obliged to comply with your request and we will not be processing it further.

By way of assistance, I would explain that the information which you have requested is not
Information on investigations into alcohol fraud is held in the required detail centrally. Information on investigations into alcohol fraud is collated centrally but this does not just cover cases involving unlicensed distillation. We would need to refer back to local records and potentially individual case files in order to establish whether a case met the relevant criteria. Even if you were to narrow your request (for example to the current financial year), collating the information would exceed the fees limit. For completeness I should also add that we would not release information where the figures are sufficiently small as potentially to enable the identification of individuals.

If you are not happy with this reply you may request an internal review by e-mailing xxx.xxxxx@xxxx.xxx.xxx.xx or by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street, London SWIA 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

Freedom of Information Act Team