



HM Revenue
& Customs

Derick Barnes

By email

**Individuals and Small Business
Compliance**

Planning, Performance & Business
Readiness

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9.00 am to 4.00 pm Monday to Friday

Web www.gov.uk

Date: 24 October 2016

Our ref: FOI 2016/00008

Dear Mr Barnes,

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 3 October 2016, for the following information:

“Could you please provide tax declarations of West Kirby football Club, Marine Park West Kirby, Wirral, covering the last 8 years. Thank you.”

HMRC has a statutory duty of confidentiality which prevents us from disclosing information about identifiable persons including living individuals and legal entities, except in specific circumstances. Releasing information under the FOIA is a release to the wider world, and for this reason we do not disclose confidential information under the Act. In such cases we issue a formal response as obliged to under the FOIA legislation, irrespective of whether we actually hold any information.

Under section 44(2) of the FOIA I can therefore neither confirm nor deny whether HMRC holds information falling within the scope of your request. The legal position for this is provided below.

However, on a discretionary basis and outside of the FOIA, you may find it helpful to know that all forms of companies (as permitted by the United Kingdom Companies Act) are incorporated and registered with Companies House, the United Kingdom's registrar of companies, and file specific details as required by the current Companies Act 2006. All registered limited companies, including subsidiary, small and inactive companies, must file annual financial statements in addition to annual company returns, which are all public records. Therefore, you may find the following link to the Companies House website useful.

<https://www.gov.uk/government/organisations/companies-house>

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Legal position

Releasing information under the FOIA is a release to the wider world. As such, it would disclose something about a subject which we are not allowed to under the Commissioners for Revenue and Customs Act 2005 (CRCA).

Section 44 of the FOIA applies when the requested information, if held, would be prohibited from disclosure by another piece of legislation.

In this instance, section 18(1) of the CRCA gives HMRC a duty of confidentiality which applies to all information it holds in connection with its functions. The prime examples of a function are the assessment and collection of tax; and the payment and management of tax credits. This is to make sure that information held on people and businesses would be protected and released only in controlled and limited circumstances.

When deciding whether we are prohibited from releasing information under FOIA by our duty of confidentiality, CRCA section 23(1) sets the following two questions:

- Would the requested information be held in connection with a function of HMRC?
- Would the information relate to a "person" who could be identified from the information requested?

The term "person" includes legal entities such as companies, trusts and charities, as well as living individuals (see Schedule 1 of the Interpretation Act 1978).

In this case, the answers to both questions is "Yes". Our duty of confidentiality therefore applies under CRCA section 18(1) and we are exempt from releasing the information under FOIA section 44(1)(a).

Sometimes even just confirming whether we hold the information could tell you something about this person. So FOIA section 44(2) exempts us from either confirming or denying whether we hold information as it would also breach the duty of confidentiality set out in section 18(1) of the CRCA.

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely,

FOI Team