Freedom of Information Act 2000

Thank you for your request for information under the Act. I am dealing with it under the terms of the Freedom of Information Act 2000.

You wrote by email on 13 September 2010:

*I hereby request copies of expense claims for the tax years 2008/9 and 2009/10. So as to be clear, I am not interested in a summary breakdown of the amounts he claimed. I want to see details of every single item he claimed for.*

The right under section 1(1) of the Act is to information, rather than to documents. As such your request which asks for copies of expense claims is not valid.

Whilst you are of course welcome to make a further request for information, you may find it helpful to know that business costs of the most senior members of the Department including Mr Hartnett are already published on a quarterly basis. The information is therefore exempt under section 21 of the Act as it is already reasonably accessible. You will see that information available online at [www.hmrc.gov.uk/about/hospitality.htm](http://www.hmrc.gov.uk/about/hospitality.htm) covers the period 1 April 2009 to 30 September 2009.

Information covering the period 1 October 2009 to 30 June 2010 is due for publication shortly and is therefore exempt under section 22 (1) of the Act as it is information intended for future publication.
If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street London SW1A 2BQ or email xxxxxxx@xxxx.xxx.xxx.xx You must ask for 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 content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner’s Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Margaret Earing