



HM Revenue  
& Customs

Mr Martin Williams

By email:

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Date: 6 April 2021  
Our ref: FOI2021/02829

Dear Mr Williams

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 4 March, for the following information:

“As far as I can tell, the Child Benefit Manual has still not been placed in the public domain. Please release the manual.

In particular please release those parts of the manual and any other guidance issued which concern how HMRC decide whether someone has a genuine prospect of being engaged in employment for the purposes of determining whether they are a jobseeker.”

### **Our response**

For the first part of your request, we can confirm we hold the information you seek. However, releasing the Child Benefit Manual would require a significant amount of preparation work, including reviewing all content to establish whether any redaction was necessary. Carrying out this work would place such a demand on time and resources that we cannot be reasonably be expected to comply. We have therefore refused this part of your request under [section 14\(1\)](#) of the FOIA.

The Freedom of Information Act gives the right of access to information held by public authorities. However, sometimes answering a request will require a substantial amount of effort from a public authority. The [Information Commissioner](#) recognises that dealing with such requests can place a strain on resources and hinder the delivery of mainstream services. Section 14(1) exists 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.

The Information Commissioner requires us to consider whether the purpose and value of such a request provides sufficient grounds to justify the disruption that would be incurred by complying with that request. This is judged as objectively as possible. In other words, we must decide if a reasonable person would think that the purpose and value are enough to justify the impact on our department.

We have determined your request for the Child Benefit Manual seeks a large volume of information that would require time to review and prepare for disclosure. We would have to consider whether any sensitive data should be withheld under an appropriate exemption and then ensure any such information was redacted. The entire task would impose a burden on us.

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



We have also considered whether it is in the public interest for us to accept this burden and comply with your request. We have determined it is not in the public interest to do so for the following reasons:

- the Child Benefit Manual consists predominantly of internal procedure. This type of detail supports our staff with processing work, rather than providing clarity to the public – which is already addressed by published guidance and legislation. Releasing a further internal manual is likely to create confusion.
- our long-term strategy is to separate information about internal processes from content that is beneficial to the public. Reviewing publicly available guidance and potentially withdrawing already published internal manuals forms part of our strategy. Releasing this manual would therefore be counterintuitive to our planning.
- the coronavirus pandemic has provided unprecedented challenges for us. As a result, we have had to divert staff resources from usual tasks to new priorities. We are implementing a range of schemes that are helping people through the current crisis. We cannot afford to shift staff back to activities such as information rights work at this time.

The second part of your request seeks extracts from the Child Benefit Manual that detail how we decide “whether someone has a genuine prospect of being engaged in employment for the purposes of determining whether they are a jobseeker”.

We are currently moving internal procedural guidance into a new interactive platform that provides a far more intuitive interface for staff. The specific information you require has already been migrated to the new system, so is no longer available as an extract from the Child Benefit Manual. We have, though, identified the relevant information from the new platform and copied it below:

1. check the evidence provided by the jobseeker or ‘retained’ worker

Note: A person who has retained their status as a worker after losing their job after more than 12 months employment will be subject to the compelling evidence criteria. Where their employment was less than 12 months before losing their job, ChB cannot be extended

2. compelling evidence criteria; the jobseeker or ‘retained’ worker

- has a confirmed job offer within three months of the original award end date calculated; or
- their search for employment has been interrupted by either
  - training relevant to the employment they are seeking which will significantly improve their prospect of obtaining work
  - sickness of two weeks or more covered by a Fit Note
  - fleeing domestic violence
  - a move to a different area to significantly improve their prospect of obtaining the work they are seeking

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

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

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