



HM Revenue & Customs

Mr Simon Owen
By email: Simon Owen request-633520-
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Date: 11 February 2020
Our ref: FOI2020/00053

Dear Mr Owen

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 12 January, for the following information:

“Please provide ALL correspondence including emails, letters, meetings , phone calls etc... between Sir Amyas Morse / The Loan Charge Review secretariat team and HMRC relating to the Loan Charge Review commissioned by the government.

Relevant dates: Between August 2019 to current date (12-01-20)Yours faithfully,”

We can confirm that HM Revenue and Customs (HMRC) holds information relevant to your request. However, we need to extend the 20 working day time limit for responding to your request.

This is because information you have requested is being considered as exempt from disclosure under section 35(1)(a) of the Act. This exemption covers any information relating to the formulation and development of government policy. The purpose of section 35 is to protect good government. It reflects and protects some longstanding constitutional conventions of government and preserves a safe space to consider policy options in private.

Section 35 is subject to a public interest test and HMRC has not yet reached a decision on whether the balance of the public interest favours disclosure of this information.

Under section 10(3), when public authorities have to consider the balance of the public interest in relation to a request, they do not have to comply with the request until such time as is reasonable in the circumstances. Owing to the need to consider, in all the circumstances of the case, where the balance of the public interest lies in relation to your request, we will not be able to respond to your request in full within 20 working days.

I hope to provide you with a full response by 6 March 2020 at the latest.

If you are not satisfied with this reply you may request a review within two months by emailing 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,

Freedom of Information Team