



# HM Revenue & Customs

Mr W. Robinson

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Date: 14 October 2021  
Our ref: FOI2021/04648

Dear Mr Robinson

## Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 16 March, for the following information:

“Please could you provide the final business case for HMRC's pay deal of 2020-2022 as approved by Cabinet Office and HMT teams and ministers. Please include all submitted annexes, counterfactual scenarios, supplementary information and financial modelling of reforms.”

## Our response

We responded to you on 15 April 2021 stating that we would provide you with a full response by 17 May. Unfortunately, due to an administration oversight, we didn't issue a follow up response to you by the date indicated.

However, your case has now been reviewed and we would like to confirm our response on 17 May was complete and still applies (attached again for ease of reference) and that the business case for 2020-22 pay deal is exempt from release under Section 36 of the Freedom of Information Act.

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