

Ms Rosemary Smith

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www.gov.uk/hm-treasury

17 March 2021

Ref: FOI2021/07359

Dear Ms Smith

Freedom of Information Act 2000

Thank you for your enquiry of 23 February 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"Thank you for your response but I am frustrated by your refusal to supply information that should be readily available and that you confirm is available.

A similar request to HMRC for emails with these terms was satisfied and resulted in at least 2 significant discoveries providing evidence that directors of HMRC misled various members of the HoL and TSC.

I request that you reconsider your decision not to supply this information.

In order to limit the dates then the scope could be reduced from 1/1/2020 to 31/12/2020)."

On 9 February 2021 you submitted the following request:

"Please provide all emails and letters referring to the Loan Charge that were to/from Beth Russell, Director General Tax and Welfare

Relevant dates: Between August 2019 to current date (8/2/2021)".

We replied on 23 February 2021 (under our reference FOI2021/04908) and explained that, following a search of our records, we could confirm that HM Treasury does hold information within the scope of your request.

However, we refused your request under section 14(1) of the FOI Act as we considered the handling burden to be disproportionately high.

While we appreciate that you have narrowed your current request from an 18-month period to a 12-month period, we still consider that dealing with your request would be particularly burdensome and we are again therefore refusing your request under section 14(1) of the FOI act.

The period you have narrowed your request to still represents a broad period of time which includes several thousand emails worth of correspondence. As such we would

recommend you narrow the time period for your request further. Additionally the Loan Charge is referred to in a variety of policy areas such as: the charge on Disguised Remuneration loans; Sir Amyas Morse's Independent Loan Charge Review (the Review); the changes made to the policy which were legislated for following the Review; HM Revenue and Customs' ongoing and historic compliance activity; and the Government's continued action against promoters of tax avoidance. As such as we outlined previously we would recommend that you are more specific about the type of information that you are particularly interested in.

It may be that if you were to submit an amended request, as suggested above, we may be able to comply with a future request. However, I cannot guarantee that this would be the case.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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Email: foirequests@hmtreasury.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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