



HM Revenue
& Customs

M. Hossain

By email: request-437283-
08409356@whatdotheyknow.com

Individuals Policy Directorate

Freedom of Information Team
S1715
6th Floor
Central Mail Unit
Newcastle Upon Tyne
N98 1ZZ

Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 23 November 2017
Our ref: FOI2017/02021

Dear M. Hossain

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 6th November, for the following information:

"I'm particularly interested in the level of instant access an employee of other government department has (e.g. -- a home office immigration caseworker) to HMRC's database about an individual's SA302 calculations or PAYE contributions etc!

And if they do have an access then does HMRC maintain a separate database to give them access to or is it the same database that an HMRC employee would have access to?

Whatever database they might have instant access to (if at all), when was that database last updated?"

HM Revenue & Customs (HMRC) supplies income tax data collected for the purposes of Pay As You Earn (PAYE) or Self Assessment (SA) to other government departments (OGDs) to support the administration of their policies.

There must be a business need for the OGD to have access to specific data items and also a legal gateway in place to send and receive them. The period the data relates to depends on the purpose and detail of each data share. Each OGD will have its own data protection and retention policies; these will have been agreed with HMRC.

HMRC systems are not directly accessible to OGDs; they do not have "immediate" access. Each data transfer will have its own agreed timing. Where necessary for the OGD's purpose, the data is refreshed several times a day. In other instances extraction is less frequent and will be typically made on request from the OGD.

In each case data is taken from the most up-to-date data set available at the time of extraction. HMRC does not maintain a separate database for the purpose of supplying OGDs.

If you are not satisfied with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk.

Yours sincerely

Freedom of Information Team