



HM Treasury

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Mr Peter Hill

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23 December 2013

Ref: 13/1081

Dear Mr Hill,

Freedom of Information Act 2000: Section 58 Finance Act 2008

Thank you for your Freedom of Information enquiry of 5 November 2013.

You asked for the following information –

"Can you confirm (yes or no) if the then Financial Secretary to the Treasury Jane Kennedy had ever been briefed, prior to the enactment of Section 58 Finance Act 2008, about the assessment HMRC had made of their chances of success in litigation under the existing law?"

We wrote to you on 3 December explaining that we needed to give further consideration to the public interest with regard to the information you had requested. We have now completed our assessment and this letter sets out our conclusions on your request.

Accordingly, I can confirm that HMRC briefed the then Financial Secretary to the Treasury, Jane Kennedy, on whether a legislative solution should be considered instead of litigation under the law as it stood at the time.

It might be useful to know that we consider that the briefing material itself engages Section 42 of the Freedom of Information Act. Section 42 protects information which is subject to a legal professional privilege from being released.

If you have any queries about this letter, please contact me. It will be helpful if you quote the reference number above in any future communications.

Information Rights Unit

Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 2/Blue, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 2 months of the date of this letter.

Email FOI.responses@hmtreasury.gsi.gov.uk

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

If you are not content with the outcome of the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.