



# HM Revenue & Customs

Mr Daryll Cashmore

By email: request-709281-  
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Date: 6 January 2021  
Our ref: FOI2020/03262

Dear Mr Cashmore

## **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 4 December, for the following information:

“Ref: FOI2020/03049

To reduce the scope of my request I wish to limit the time range for emails between the following dates:

May 2018-Oct 2019”

I can advise that your recent request is being refused by virtue of section 14(1) FOIA.

Section 14(1) of FOIA provides that a public authority is not obliged to comply with a request for information if the request is vexatious. FOIA does not explain the meaning of “vexatious” but case law has provided a definition of a request which is a “manifestly unjustified, inappropriate or improper use” of FOIA.

HMRC may apply section 14 FOIA when it considers that the amount of time required to review and prepare the information for disclosure would impose a grossly oppressive burden on its resources. This is in circumstances where:

- a substantial amount of information has been requested;
- HMRC has real concerns about potentially exempt information; and
- any potentially exempt information cannot easily be isolated because it is scattered throughout the documentation.

Given the scope of your request, the amount of information that is likely to be in the scope, and the degree of sensitivity of a significant proportion of that information is likely to be very high. It is also likely that identifying and extracting all of the potential information in scope require a significant amount of work, all of any relevant information found would need to be reviewed and appropriately redacted of sensitive information before establishing what, if any information was suitable for release.

A request which would not normally be regarded as vexatious in isolation may assume that quality once considered in context. An example of this would be where an individual is placing a significant strain on an authority’s resources by submitting a long and frequent

series of requests, and the most recent request, although not obviously vexatious in itself, is contributing to that aggregated burden.

In addition, upon balancing the burden of compliance against the purpose and value of your request it is noted that your request demonstrates what is referred to by the ICO as the scattergun approach. This being that the request appears to be part of a completely random approach, lacks any clear focus, or seems to have been solely designed for the purpose of 'fishing' for information without any idea of what might be revealed.

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