



# HM Revenue & Customs

Mr E Courtney  
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## Personal Tax Customer, Product & Process Directorate

Income Tax: Structure, Audit & Briefing  
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### DX

**Date** 22 April 2016  
**Our ref** 1681-16  
**Your ref**  
**NI number**

Dear Mr Courtney

### Freedom of Information Act 2000 (FOIA)

I refer to your request under the FOIA, which was received on 11 April 2016, for information relating to non-receipt of Form P60.

Under section 44(2) of the FOIA I can neither confirm nor deny whether HMRC holds information falling within the scope of your request.

Section 44 FOIA applies when the requested information, if held, would be prohibited from disclosure under any enactment.

In this instance, the relevant enactment is section 23(1) of the Commissioners for Revenue and Customs Act 2005 (CRCA). To determine whether information would be covered by section 23(1) CRCA, we have to consider two questions:

- would the requested information be held in connection with a function of HMRC? and
- would the information relate to a "person" who could be identified from the information requested?

If, as in this case, the answers to both questions is "Yes", then the section 44(1)(a) FOIA exemption is engaged and our statutory duty of confidentiality (at section 18(1) of the CRCA) removes any possibility of disclosure under the FOIA on a discretionary basis.

The term "person" includes legal entities such as companies, trusts and charities, as well as living individuals. (See Schedule 1 of the Interpretation Act 1978.)

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Information is available in large print, audio and Braille formats.  
Text Relay service number – 18001



Where even just confirming whether we hold the information would, of itself, tell you something about this person, then section 44(2) of the FOIA removes the obligation at section 1(1)(a) of the FOIA to provide this confirmation.

Outside of the FOIA, I can advise that if you wish to contact HMRC regarding income tax for employees, our contact details are published on the GOV.UK website at the following link: <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees>.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ or email [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk). You must request a review within 2 months of the date of this letter. 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 an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

**Jan Beckett**

Audit & Briefing Advisor