



HM Revenue
& Customs

Wealthy and Mid-Sized Business Compliance
Freedom of Information Team
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6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Ms Siliang Tian

By email: request-488773-176868ad@whatdotheyknow.com

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

Web www.gov.uk

Date: 20 June 2018
Our ref: FOI2018/01139

Dear Ms Tian

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 2 June, for the following information:

"I am writing to request information under the Freedom of Information Act 2000. I would be interested in any information held by your organisation regarding my request. I understand that I do not have to specify particular files or documents and it is the departments responsibility to provide the information I require. If you need further clarification please contact me via this website (or email). I would like to request the following information:

1. All emails sent to and from 'ir35.companycompliance@hmrc.gsi.gov.uk' Between 30th May 2017 and 30th June 2017.

Please anonymise (can be done very quickly with search and replace) the party external to HMRC but keep all internal hmrc emails and names identifiable where permitted.

This can be conducted as a simple email search followed by a search and replace and should not be affected by the time limit on processing requests."

Following a review of the records we hold, I have established that HMRC does not hold the information you requested as the mailbox was not in place until January 2018.

Please be advised that if you submitted a new request we would not be able to provide you with any information from this mailbox as it is covered by an exemption at section 44(1)(a) of the FOIA, which applies when the information is prohibited from disclosure by another piece of legislation.

In this instance, the Commissioners for Revenue and Customs Act 2005 (CRCA) section 18 specifies how the department must treat information as confidential and when it may be released. To determine whether the exemption applies, we are required to consider two questions at section 23(1) of the CRCA:

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

If, as in this case, the answers to both questions is "Yes", then the statutory duty of confidentiality (at section 18(1) of the CRCA) means the information is exempt under the FOIA. It also 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 living individuals. (See Schedule 1 of the Interpretation Act 1978.)

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.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. The following link explains how to do this:
<https://ico.org.uk/concerns/>

Yours sincerely,

WMBC Freedom of Information Team