



HM Revenue & Customs

Mr Stephen Campbell

By email: request-788100-
f248dcc2@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 6 September 2021
Our ref: FOI2021/20606

Dear Mr Campbell

Freedom of Information Act 2000 (FOIA)

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

"Please supply copies of all Emails (and any attachments therein) within and between HMRC staff, covering the period of July 2015 and that includes the phrase "loan charge" and/or "disguised remuneration"."

We can confirm we hold the information you seek. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

To comply with your request would require an official to conduct a search of the email records of every single member of HMRC staff for the period in question in order to determine if they had either sent or received such an email. Given that for the year 2015 to 2016 HMRC had 58,621 full-time equivalent roles, such an exercise would far exceed the FOIA cost limit.

You may want to reconsider your request by being more specific about the information you hope to obtain.

If you are not satisfied with this reply you may request a review within two months by emailing 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