



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: 12 October 2021
Our ref: IR2021/20701

Dear Mr Campbell

Freedom of Information Act 2000 (FOIA)

Thank you for your email of 6 September, which seeks a review of our original response to your information request.

Thank you for your email of 6 September, which seeks a review of our original response to your information request.

Your representations on this matter suggest that HMRC could use third-party software to identify information within the scope of your request, I can confirm that this is not the case.

You have also suggested that HMRC would not need to conduct searches of the email records of all staff 'as the emails concerned will, in reality, have been sent within and between a very small number of people within HMRC at that time'.

I can confirm that this is also not the case as your request sought 'copies of all Emails (and any attachments therein) within and between HMRC staff'. Whilst relevant emails may well have been sent within a small number of staff, such searches would need to be conducted in order to determine who these individuals are and to provide an accurate response to your request.

Having thoroughly reviewed the handling of your initial request, I have concluded that HMRC's initial response was correct.

If you are not content with the outcome of this internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs