

Matt Smith

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24 June 2021

Dear Matt Smith

Ref: FOI2021/15327

Freedom of Information Act 2000

Thank you for your enquiry of 27 May 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"I note you did not respond to my previous request as it would exceed the cost limit, so I would like to further restrict my query in the hope I can get some answers.

Please disclose all emails (and if applicable, any other messages sent via Microsoft teams, Slack, or any other collaboration tools) FROM / TO Suzy Kantor, during the period between the 25 November 2019 to the 23 December 2019, which contain ANY of the following keywords: "loan charge", or "LC", or "Amyas", or "Morse". If even this much reduced request exceeds the appropriate limit, please give details, such as what is the number of matches with any of the keywords suggested above."

Following a search of our records, we can confirm that HM Treasury does hold information within the scope of your request.

From our searches we located the following numbers of emails sent or received during the period specified for each of the keywords given:

Key word	Emails in scope
Loan Charge	372
LC	130
Morse	128
Amyas	164

However, we consider that dealing with the main part of your request, the release of all correspondence containing any of these keywords, would be particularly burdensome and we are therefore refusing your request under section 14(1) of the FOI Act. Whilst this exemption is often used to refuse frivolous or vexatious requests, it can also be used to refuse a legitimate request where the handling burden is deemed to be disproportionately high. We consider this to be the case for your request.

To comply with your request, we would need to review a large amount of correspondence, several hundred emails, in order to consider whether any information should be withheld under FOI exemptions. In particular, we would need to identify and redact any third party

personal data, the disclosure of which would be in breach of the General Data Protection Regulation and the Data Protection Act 2018.

As part of this redaction process, where the search terms provided are included in correspondence alongside topics outside of the Loan Charge, we would need to seek the views of officials in a number of different policy teams across HM Treasury to identify information which might be exempt as it relates to the formulation or development of current government policy. In some instances, we would also need to engage with those who had submitted representations, in line with Part 3 of the revised section 45 FOI Act Code of Practice, in order to seek the views of the third parties in respect of any material supplied by them to HM Treasury. Information which is of a confidential nature or might be deemed commercially sensitive would need to be identified and considered for redaction.

Given the large amount of correspondence in scope of your request the effort required to review, assess and extract that information would be considerable and would require a disproportionate level of staff effort. The Information Commissioner recognises the need to protect public authorities' resources from burdensome requests.

Although we have refused your request, it may be that if you were to amend your request, for example, by narrowing the timescale and being more specific about the type of information that you are particularly interested in, we may be able to comply with a future request. However, I cannot guarantee that this would be the case.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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If you are not happy with this reply, you can request a review by writing to HM Treasury, Information Rights Unit, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 40 working days of the date of this letter.

Email: foirequests@hmtreasury.gov.uk

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 the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury which is outlined above.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).