



Central Policy

Information Policy & Disclosure
Room 1C/23
100 Parliament Street
London
SW1A 2BQ

Mr D Martin
request-122xxxxxxxxxxxxx@xxxxxxxxxxxxxxxxx.xxx

Phone 020 7147 0034

Fax 020 7147 0666

www.hmrc.gov.uk

Date 20 July 2012
Our ref 2267/12
Your ref

DX

Dear Mr Martin

Thank you for your email dated 19 July 2012 in which you asked for -

"... a list of professional British football teams who have participated in the employment benefit trust schemes"

I am answering under the terms of the Freedom of Information Act, 2000 (FOIA).

HMRC neither confirms nor denies it holds the information because saying so would necessarily tell you something about these clubs. Such information, if held, would be held for HMRC's function to assess and collect tax. I am relying on the exemption contained in section 44(2) FOIA in reaching this decision. The attached Appendix provides a more detailed explanation about why the exemption applies.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street London SW1A 2BQ or email 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

Mary Leeds

Appendix

Freedom of Information Act 2000

<http://www.legislation.gov.uk/ukpga/2000/36/contents>

Section 44 Prohibitions on disclosure

- (1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it -
 - (a) is prohibited by or under any enactment,
 - (b) is incompatible with any Community obligation, or
 - (c) would constitute or be punishable as a contempt of court.
- (2) The duty to confirm or deny does not arise if the confirmation or denial that would have to be given to comply with section 1(1)(a) would (apart from this Act) fall within any of paragraphs (a) to (c) of subsection (1).

Commissioners for Revenue and Customs Act 2005

<http://www.legislation.gov.uk/ukpga/2005/11/contents>

Section 18 Confidentiality

- (1) Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.

Section 23 Freedom of information

- (1) Revenue and customs information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (c. 36) (prohibitions on disclosure) if its disclosure -
 - (a) would specify the identity of the person to whom the information relates, or
 - (b) would enable the identity of such a person to be deduced.
- (2) Except as specified in subsection (1), information the disclosure of which is prohibited by section 18(1) is not exempt information for the purposes of section 44(1)(a) of the Freedom of Information Act 2000.
- (3) In subsection (1) “revenue and customs information relating to a person” has the same meaning as in section 19.