

F Thompson

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www.gov.uk/hm-treasury

9 April 2021

Ref: FOI2021/09786

Dear F Thompson

Freedom of Information Act 2000

Thank you for your enquiry of 10 March 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"Information released within FOI2020/00559 shows that an unnamed official in HM Treasury wrote to Tom Scholar, Permanent Secretary to the Treasury, on 06 September 2019, copying in Beth Russell, Director General, Tax and Welfare.

This email to Tom Scholar started "I understand Beth spoke to you yesterday about the decision to approach Amayas Morse and ask him if he would be willing to take on the role of leading the review of the loan charge. We've drafted a script for you to use in the call."

Please provide full and comprehensive details of all recorded communications and evidence (including, but not limited to reports, documents, notes, meeting minutes, emails, SMS messages, WhatsApp messages, computer files, letters and any sound or video recordings) between Beth Russell and any other individual prior to 06 September 2019 containing any reference to this subject, and which culminated in the final decision to select and approach Sir Amyas Morse to head the government's review into the Loan Charge.

Please also provide similar details (noting that individual names can be redacted whilst enabling the substance of the debate around their suitability or otherwise to be published) of how many other potential candidates were considered for this role, and specifically what criteria was used by HM Treasury and government officials to determine how Sir Amyas Morse was considered as more suitable in experience than a wholly independent and qualified tax judge, or indeed any other possible candidates for the appointed task."

I can confirm that HM Treasury does hold information within the scope of your request. However, your request as currently drafted is broad and to locate the information we hold, would require a number of officials to search their records. This is because the Treasury does not collate information in a way that could be used to easily identify possible information within the scope of your request.

We estimate that to search for and locate the information we hold, would exceed a set limit which is known as the appropriate limit. The appropriate limit for central Government is set at £600. This represents the estimated cost of one person spending three and a half working days in determining whether the department holds the information, and locating, retrieving and extracting that information.

Under section 12 of the FOI Act, departments are not obliged to comply with requests in these circumstances. It may be that if you were to amend your request, for example, by providing a specific start date to your timescale and providing suggested search terms for the topic, 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>).