

F Thompson

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6 July 2021

Dear F Thompson

Ref: FOI2021/15854

Freedom of Information Act 2000

Thank you for your enquiry of 7 June 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You wrote on 10 March 2021 and 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."

On 7 April 2021 we wrote to you and explained that we were refusing your request under section 12 of the FOI Act. This was because we estimated that to search for and locate the information we hold would exceed the appropriate cost limit.

On 7 June 2021 you narrowed your request:

"...please search Beth Russell's recorded communications and evidence between 28 June 2019 and 06 September 2019, which amounts to just 50 working days. I fail to accept that a search of one person's records over such a short period of time on the

referenced subject would be either onerous, or unachievable within the available time limits.

All other aspects of the request, such as the types of recorded communications and evidence, the details of other potential candidates, criteria used by HM Treasury and government officials etc. remain unchanged."

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

We consider that the information you have requested engages section 36(2)(b)(ii) of the FOI Act –which applies if the disclosure of the information would, or would be likely to, inhibit the free and frank exchanges of views of the purposes of deliberation. This is a qualified exemption and we are required to balance the public interest between disclosure and non-disclosure.

By virtue of Section 10(3) of the FOI Act, where public authorities have to consider the balance of the public interest in relation to a request, they do not have to comply with the request until such time as is reasonable under the circumstances.

We always aim to reply to requests in full within 20 working days, even when the balancing of the public interest is required. However, in this case the Treasury has not yet resolved the different considerations. We therefore need to take some additional time to assess whether the public interest in withholding the information outweighs the public interest in disclosing it.

We estimate that it will take us another 20 working days to complete our consideration, although we will of course reply sooner if possible. We therefore expect to provide our substantive reply by 3 August 2021.

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>).