



HM Revenue
& Customs

Michael Bentley

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Date: 23 April 2020
Our ref: IR2020/00638

Dear Michael Bentley

Freedom of Information Act 2000 (FOIA)

Thank you for your email received 24 March 2020 asking HMRC to carry out an Internal Review of our response to your request for information under FOIA.

Initial FOI request

On 3 March 2020, we received your request for the following information:

“Extensions granted to Follower Notice Deadlines

Please provide me with numbers and not the personal information where tax payers have been issued with follower notices in the calendar years of 2016 and 2017 have been given extensions past the original deadline.”

Internal Review request

“I have received your reply but I find it unsatisfactory and even more surprising that you do not hold figures of how many extensions you have granted to follower notices. I note you say the law does not permit this but I know for a fact HMRC have given extensions as I have received one myself.

Please go back and look at this information again and review your internal system to get these figures. This is a very unhelpful reply, may I remind you that HMRC is for the people and you should serve the people in granting this request.”

Internal Review

The purpose of an Internal Review is to assess how your FOI request was handled in the first instance and to determine whether the original decision given to you was correct.

HMRC received your request on 3 March 2020 and responded on 24 March 2020 explaining that the information you have requested is not held. This was within the statutory deadline in compliance with section 10(1) of the FOIA.

The response also set out HMRC’s review procedure and your right to complain to the Information Commissioner, as required by section 17(7) of the FOIA.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Considerations

I have looked carefully at the way the team dealt with your original request, their response and the points you have made in your correspondence of 24 March 2020. The initial response explained that the law does not allow HMRC to give extensions beyond the original FN deadline. Therefore, I am content that as the original FN deadline cannot be extended under law then the response that the information is not held is correct.

The original FOI response went on to explain that where a customer has submitted a timely representation, following HMRC's consideration the customer is given a further 30 days to take the necessary corrective action. This is effectively a new deadline which starts from when HMRC issues the representation outcome letter. More detail on the representation process can be found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/867687/CC-FS25a_English.pdf

Under Section 16 of the FOIA, HMRC has a duty to provide reasonable advice and assistance to applicants requesting information. I accept that we could have been clearer in our advice as to what alternative information we may have been able to provide in relation to your request, for example, as explained above, where the original FN deadline has been altered following a representation. As previously explained, this does not constitute an extension of the original FN deadline but I accept that in light of your original request this information may have been of interest to you and therefore, we should have explained what was possible to enable you to reconsider and refine your request.

Conclusion

Following my review, I am satisfied that HMRC's response of 20 March 2019 was correct and compliant under the FOIA. However, I accept that under Section 16 we could have provided further assistance. We hope that you find this additional information informative and useful if looking to refine your request.

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

Yours sincerely,

HMRC Freedom of Information Team