

Department for Work and Pensions (DWP)
Central Freedom of Information Team

freedom-of-information-request@dwp.gov.uk

Our reference: IR2020/08592

Date: 19 March 2020

Dear Mr McGregor

Thank you for your Freedom of Information review request received on 25 February. You asked:

I am writing to request an internal review of Child Maintenance Service's handling of my FOI request 'Failure to Declare Taxable Benefits in Kind Cases'.

I find it incomprehensible that you do not hold any information in relation to my request. Are you seriously trying to say that variation requests are not recorded in a centralised system? Are you saying that within this centralised system, there is either no categorisation or description of the variation requests? If there is, then it should only take a simple database or spreadsheet query to obtain the numbers requested.

I would also suggest that it is the CMS rather than HMRC that would be responsible for answering this question as it specifically relates to the diversion of income to reduce child maintenance payments. It is the CMS that is responsible for administering child maintenance payments, not HMRC.

As per my other FOI requests, if you continue to withhold data instead of complying with your duties under the FOIA, I will not hesitate to escalate my case to the ICO.

DWP Response:

I am of a senior grade to the person who dealt with your request, I was not involved previously, and can confirm that I have carried out an internal review. I am now in a position to respond to you.

I am content that your original request was dealt with correctly. In FOI 63.28 you requested *Please could you provide a breakdown of the number of cases where the CMS has identified a diversion of income through the NRP failing to declare benefits in kind on their self-assessment tax returns.*

We advised we had no recorded information regarding this request. As we advised in 43232 there were 2 types of variations categories recorded in our system which were for additional income and special expense.

In 4676 we provided to you with the volumes of additional income variations category which were recorded as cleared and this is the only category count available from our system, which encompasses any type of diversion of income or any other additional income scenario.

You advise that Child Maintenance would be responsible for answering questions regarding the diversion of income.

Your request was specific in that it asked for diversion of income in the scenario where the NRP failed to declare benefits in kind on their self-assessment tax returns; To clarify the response, Child Maintenance Service do not receive an individuals' self –assessment tax return, nor are they responsible for the determination of self-assessment income. Therefore, we could not determine whether there was any failure to declare benefits in kind. HMRC are responsible for determining self-assessment income, and on that basis it was suggested they may be able to assist.

We also advised in FOI 43029 Financial Investigation Unit (FIU) shares information with HMRC when there is evidence of tax irregularities.

I hope this is helpful but if you have any queries about this letter please contact me quoting the reference number above.

Yours sincerely,

DWP Central Fol Team

Your right to complain under the Freedom of Information Act

If you are not content with the outcome of the internal review you may apply directly to the Information Commissioner's Office for a decision. Generally, the Commissioner cannot make a decision unless you have exhausted our own complaints procedure. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow Cheshire SK9 5AF

Web: ico.org.uk/Global/contact_us or telephone 0303 123 1113 or 01625 545745