



# HM Revenue & Customs

Ally Tibbitt

By email: request-682792-  
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## Freedom of Information Team

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Date: 13 August 2020  
Our ref: FOI2020/01439

Dear Ally Tibbitt

## Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 August, for the following information:

"I understand HMRC holds information on the firms that have received support through the Coronavirus Job Retention Scheme and that weekly statistics are published.

I would like further detail on these statistics to date, with regards Scottish employers.

In particular, I would be grateful for the following information:

1. The names of all employers in Scotland that have received support through the CJRS scheme.
2. For each employer, please provide details of the number of furloughed employees, and the value of the support received to date from the UK Government.
3. For each employer, please provide details of the sector of the economy they operate in, their registered company/organisation number if known and their address.

I am interested in all data since the scheme opened.

Please do not provide the requested information in pdf format files. Please supply the requested information in a machine readable spreadsheet such as MS Excel."

We can confirm we hold the information requested. However, the data is exempt from release under [section 44\(1\)\(a\)](#) of the FOIA, which applies when information is prohibited from disclosure by other legislation. In this instance, the relevant legislation is [section 23\(1\)](#) of the Commissioners for Revenue and Customs Act 2005 (CRCA).

When deciding whether we are prohibited from releasing information under section 23(1) CRCA, we are required to consider two questions:

- Is the requested information held in connection with one of our functions? And
- Does the information relate to a "person" who is identified, or who could be identified from the information requested?

[CRCA explanatory note 110](#) makes clear the term "person" includes both natural and legal persons, so, for example, entities such as companies, trusts and charities.

In this case, the answers to both questions is "Yes". First, the information is held in connection with our function in administering the Coronavirus Job Retention Scheme (CJRS). Secondly, the request seeks detailed information on a large number of UK taxpayers.

Accordingly, the section 44(1)(a) FOIA exemption is engaged and our duty of confidentiality under [section 18\(1\)](#) of the CRCA removes any possibility of disclosure on a discretionary basis.

Although we cannot answer your request, you may find our [Coronavirus statistics](#) useful.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

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

Yours sincerely

HM Revenue and Customs