



HM Revenue
& Customs

Ms Sarah Covell

By email: request-684345-
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Date: 21 August 2020
Our ref: FOI2020/01469

Dear Ms Covell

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 August, for the following information:

"I would like to see copies of all correspondence between HMRC and Hive HR regarding employees of Hallmark Cards Plc , pertaining to the possible overpayment of furlough payments to staff, residing within England.

I would like to see correspondence between March 15th 2020 - August 13th 2020"

You have asked for correspondence pertaining to a named entity and any possible overpayment of furlough grants under the Coronavirus Job Retention Scheme.

Under [section 44\(2\)](#) of the FOIA we can neither confirm nor deny whether we hold the information requested. This is because you seek information about an identifiable "person".

[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.

Section 44 of the FOIA applies when the requested information, if held, would be 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) of the 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?

If, as in this case, the answer to both questions is "yes", then the section 44(1)(a) FOIA exemption is engaged and our duty of confidentiality at [section 18\(1\)](#) of the CRCA removes any possibility of disclosure under the FOIA on a discretionary basis.

Where even just confirming whether we hold the information could tell you something about an identifiable person, section 44(2) of the FOIA removes the obligation at [section 1\(1\)\(a\)](#) of the FOIA to either confirm or deny whether we hold the information.

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



Outside of the FOIA, you may find our [Information Disclosure Guide](#) useful as it explains the restrictions around disclosing HMRC information and the limited circumstances in which we can lawfully disclose information about our customers.

If you are not satisfied with this reply you may request a review within two months by emailing 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