



# HM Revenue & Customs

Florence Elizabeth Constance Daisley

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Date: 26 April 2019  
Our ref: FOI2019/00797

Dear Florence Elizabeth Constance Daisley

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 27 March, for the following information:

"I understand that HMRC shares data with the DWP.

Please provide the following:-

- \* A copy of the primary document laying out the terms of the data sharing agreement between HMRC and the DWP.
- \* Copies of any documents laying out planned updates or upcoming changes to the data sharing agreement.
- \* Copies of all documents which clarify what details about universal credit claimants are made available to DWP.
- \* Copies of all documents which clarify what details (if any at all) about non claimants (persons not claiming any DWP administered benefits) are made available to the DWP."

I can confirm HMRC holds information falling within the scope of your request, and is attached to this correspondence. Please note, some information is being withheld under section 40 of the FOIA. This is because your request relates to an identifiable individual and, therefore, seeks information that is considered personal data under the General Data Protection Regulation (GDPR). Such information is exempt from disclosure under section 40(2)(b) of the FOIA, on the basis that disclosure would contravene the data protection principles (FOIA s.40 (3A)(a)). This part of the section 40 exemption is an absolute exemption and I am not required to consider any public interest arguments for and against disclosure.

Article 5(1)(a) of the GDPR requires that personal information is processed lawfully, fairly and in a transparent manner; processing includes disclosure. Fairness means personal data should only be handled in ways that people would reasonably expect and not used in ways that have unjustified adverse effects on them. HMRC staff would reasonably expect that their personal data would not be put into the public domain. Such a disclosure would be unfair processing.

1. A copy of the primary document laying out the terms of the data sharing agreement between HMRC and the DWP

Attached is the HMRC/DWP Umbrella Memorandum of Understanding. This is the overarching data agreement in respect of the exchange of information between HMRC and DWP. It outlines multiple process MoUs between HMRC and DWP.

2. Copies of any documents laying out planned updates or upcoming changes to the data sharing agreement

The HMRC/DWP Umbrella Memorandum of Understanding is reviewed and updated annually; where necessary. There are no official documents available detailing this annual review.

3. Copies of all documents which clarify what details about universal credit claimants are made available to DWP

There are four of these.

- MoU-UA-P0006 pMoU between HMRC (PT Ops) & DWP Universal Credit in respect of the Exchange of Information as a result of the Interface between RTI and UC.

- MoU-UA-P0033 pMoU between HMRC (PT CPP) & DWP to Support Development of Universal Credit (UC), Work Programme and Work & Health Programme.

- MoU-UA-P0035 pMoU between HMRC (Impacting and Data Shares) & DWP, Universal Credit & Provider Referral and Payment (PRaP) system for Exchange of information as a result of the Interface established between PRaP, UC and RTI.

- MoU-UA-P0037 pMoU between HMRC Benefits & Credits, HMRC Debt Management & Banking & Department for Work & Pensions (DWP) for The Universal Credit Debt Transfer Process.

4. Copies of all documents which clarify what details (if any at all) about non-claimants (persons not claiming any DWP administered benefits) are made available to the DWP.

- MoU-UA-P0001 pMoU between DWP and HMRC in respect of Data Sharing of Personal Information with Data and Analytics.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.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,

Freedom of Information Team