



HM Revenue & Customs

Mr Hugh Wells

By email: request-643884-063c5e68@whatdotheyknow.com

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Our ref: FOI2020/00531

Dear Mr Wells

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 4 March, for the following information:

"Thank you for your email.

I appreciate your response and note regarding the scope and time involved to process the request. Therefore please note the following clarifications.

> Where you ask for submissions relating to Verify it is not clear what type of submissions are being requested or to whom.

Submissions to the Minister responsible for HMRC. I'm unsure of the volume of these, but if it is deemed to be large please narrow the scope to between 2012 to 2014.

> The request for business case documentation could link to the actual
> business case
or supporting documentation. Additionally this could link to a range of HMRC services which may have referenced Verify's existence in some form (though not in the context of evaluating or commenting on it as a service).

Please provide actual business case documentation relating explicitly to HMRC's assessments and use of Verify. I'm unsure why this should provoke a question? It is not necessary to provide documentation that only references Verify in passing, but the intention of the request is to look at decisions HMRC has made around which services to use Verify on.

> The communication (email etc) and meeting records between 2012 and
> 2014 relate to
staff who no longer work within HMRC and, if/where archived, will require material time and effort to search for any reference to the requested subject. That means we would have to review every record in every possible storage location to identify related records.

Please provide material assessment of why you consider this to exceed the cost limit. I am happy to adjust the scope if required."

We can confirm we hold some of the information requested.

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



“Submissions to the Minister responsible for HMRC. I'm unsure of the volume of these, but if it is deemed to be large please narrow the scope to between 2012 to 2014.”

HM Revenues and Customs (HMRC) is a non-ministerial department. Senior officials in HMRC work closely with cabinet ministers and provide updates to ministers in various ways.

“Please provide actual business case documentation relating explicitly to HMRC's assessments and use of Verify. I'm unsure why this should provoke a question? It is not necessary to provide documentation that only references Verify in passing, but the intention of the request is to look at decisions HMRC has made around which services to use Verify on.”

We include four documents here as per your request;

Government Gateway Transformation Programme Business Case
Verify and Government Gateway Business Case Review
Tax Free Childcare Programme Board options paper (dated 15/09/2015)
Tax Free Childcare Programme Board options paper (dated 22/01/2016)

We have removed the names of any identifiable individual (author names) below SCS grade in these documents, as this 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 (as stated at FOIA section 40 (3A)(a)). This part of the section 40 exemption is an absolute exemption and we are not required to consider any public interest arguments for and against disclosure.

We have redacted from these documents some commercially sensitive financial information, under section 43(2) of the Act.

I accept there is strong public interest in HMRC being as transparent as possible about its involvement with commercial entities. I also accept that the public has a right to know that government departments spend their funding wisely and receive value for money.

However, disclosure of such commercially sensitive information may harm the relationship between HMRC and our suppliers by undermining the necessary mutual trust and respect between private and public sector partners and the need to ensure suppliers continue to compete vigorously in bidding for government contracts and that the Government is able to achieve the best value for money from contracts.

I therefore conclude that the balance of public interest favours maintaining the exemption at section 43(2) of the FOIA.

“(Previous reply;The communication (email etc) and meeting records between 2012 and 2014 relate to staff who no longer work within HMRC and, if/where archived, will require material time and effort to search for any reference to the requested subject. That means we would have to review every record in every possible storage location to identify related records.)

Please provide material assessment of why you consider this to exceed the cost limit. I am happy to adjust the scope if required.”

Section 12(1) of the FOIA states a department is not obliged to comply with its duty under section 1(1)(b) if doing so would exceed the cost limit. This limit, for central government, equates to one person spending 3½ working days locating and extracting all of the information requested. Section 12(2) of the act states that a department is not obliged to

comply with its duty under paragraph (a) of section 1(1) where the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

We would usually explore how you could narrow or refine your request so that it did not exceed the limits, unfortunately in this case we cannot see any scope to do so. This is for the following reasons;

As previously mentioned, the employee's involved no longer work for HMRC. Email accounts are deleted 30 days after an employee leaves HMRC. Following a review of the storage locations that we can access, we have searched but have been unable to locate any emails or meeting records from between 2012-2014 for the employee's involved. This is most likely because our email policy is to delete and not store emails that do not have a business need.

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,

HMRC Freedom of Information Team