



HM Revenue
& Customs

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Mr Adam Bridgen

By email:

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Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 17 May 2021
Our ref: FOI2021/03008

Dear Mr Bridgen

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 5 March, for the following information:

“HMRC's Counter-Avoidance department issues newsletters/updates on a monthly/periodic basis - which are published on the organisation's intranet for staff to read - and which are then archived for future reference.

Please supply full versions of all newsletters/updates issued by the Counter-Avoidance department, written by either the Director, Deputy Director or a guest/substitute, between January 2018 and March 2021, also ensuring that any junior staff member's names are redacted in order to avoid the identification of individuals and that only senior civil service official's names are retained.”

Our response

We can confirm we hold some information within the scope of your request – updates are written periodically by Directors, Deputy Directors, or guests substituting for them. We have therefore provided all Counter-Avoidance intranet updates written by the Directors, Deputy Directors, or guests substituting for them between January 2018 and March 2021.

Some content has been withheld under specific FOIA exemptions. The reasoning for this is explained further under the headings below.

Section 40(2)

Information relating to identifiable individuals is considered personal data under the UK General Data Protection Regulation (UK GDPR). Personal information that breaches an expectation of privacy if revealed is exempt from disclosure under [section 40\(2\)\(b\)](#) of the FOIA, on the basis that disclosure would contravene the data protection principles (as described under FOIA section 40(3A)(a)). This part of the section 40 exemption is absolute and we are not required to consider any public interest arguments for and against disclosure.

Article 5(1)(a) of the UK 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 may adversely affect them. Staff sharing personal information with employees would

reasonably expect that their personal data, or anything that risks revealing their identity, would not be put into the public domain. Such a disclosure would be unfair processing.

Section 44(1)(a)

Information that either identifies or risks identifying a "person" 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, references in some updates to these identifiable persons is in relation to our function of the assessment and collection of tax. Second, the information in some updates identifies individual entities or refers to them in way that would risk their identification.

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.

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