



HM Revenue
& Customs

Mr Graham Howarth

By email: request-806382-
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Freedom of Information Team
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Date: 25 November 2021
Our ref: FOI2021/27579

Dear Mr Howarth

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 14 November, for the following information:

"HMRC are aware that a number of people have taken their lives directly linked to the policy known as the Loan Charge. The information on numbers has been communicated to both Jim Harra and to the FST.

FOI2021/24036 - SMS traffic for Penny Ciniewicz "Received 5 November 2019, 11:31 Penny, just to alert you to the report of a fifth suicide linked to DR. I will notify perm secs and fst."

This is a request for any communications, be it Email, IM, SMS, correspondence or any other form of communications used within HMRC to/from HMRC SOLS office to any senior official in HMRC be they a commissioner or otherwise, past or present, relating to any request soliciting HMRC's or personal liability for the loss of life caused by the Loan Charge policy.

This is likely to be a request from individuals asking if the loss of life

- 1) could ever become their personal responsibility
- 2) attributed to them in a court of law
- 3) what protections are afforded personnel who have designed the policy
- 4) what protections are afforded personnel who have implemented and operating the policy
- 5) questions as to whether HMRC have corporate liability"

[Section 1](#) of the FOIA places two duties on public authorities:

Under section 1(1)(a), to confirm or deny if the requested information is held.

Under section 1(1)(b), to disclose information that has been confirmed as being held.

These obligations are however limited in appropriate circumstances to the cost restrictions set out beneath.

[Section 12\(1\)](#) of the FOIA states a department is not obliged to comply with its duty under section 1(1)(b) above if doing so would exceed the cost limit. This limit, for central

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Text Relay service prefix number – 18001



government, equates to one person spending 3½ working days locating and extracting all of the information requested.

Section 12(2) of the FOIA similarly states that a department is not obliged to comply with paragraph (a) of section 1(1) above where the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

To comply with your request would require HMRC to conduct searches of the records of nearly 500 Senior Civil Servants currently employed by the department over a number of years.

Your request does not provide any search terms upon which could be used for a search and would instead require HMRC to create a list of key terms upon which such searches could be run. Any identified information would then need to be manually reviewed by an official to determine if it was relevant to your line of enquiry.

We estimate that this task would far exceed the FOIA cost limit. We can therefore neither confirm nor deny that we hold the information requested. This should not be taken as indication that the information you seek is or is not held by us.

Although we are unable to answer your FOIA request, we are able to confirm that no request for legal advice on this issue has been received by HMRC's Solicitor's Office.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

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