



HM Revenue  
& Customs

Mr Ralph Bolton

By email:

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Date: 22 October 2020

Our ref: FOI2020/01778

Dear Mr Bolton

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 29 September, for the following information:

“In the "Measuring tax gaps 2019 edition" document published by you, in the "Measuring Tax Gap" part of the introduction, you state:

"... with both the letter of the law and our interpretation of Parliament's intention in setting law (referred to as the spirit of the law)."

Please can you tell me about the process you go through to interpret Parliament's intentions:

- Do you have a formal process to do this task?
- Assuming "yes", please can you disclose the process (eg. documentation, instructions, training notes, etc)
- Also please provide any details about the process itself (eg. "we invented it ourselves" or "we downloaded it from XYZ site on the Internet" or "we got it from XYZ experts" or whatever else)."

To qualify as a valid submission under the FOIA, a request must fulfil the criteria set out in [Section 8](#) of the Act:

- “(1) In this Act any reference to a “request for information” is a reference to such a request which—
- (a) is in writing,
  - (b) states the name of the applicant and an address for correspondence, and
  - (c) describes the information requested.”

[Section 84](#) of the FOIA clarifies that the term ‘information’ means information recorded in any form. The Act does not place any duty on a public authority to provide an explanatory response or create information to address why a certain policy, law or process exists. For example, a valid request would be for a copy of a policy, rather than an explanation about that policy.

Your request is invalid as it does not fulfil the criterion at section 8(1)(c) of the FOIA – you are asking us to describe how we work; we do not hold recorded information about the process we go through to interpret Parliament's intentions. Your request therefore cannot be answered under the FOIA.

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



## Outside of the FOIA

Policy development and delivery is a complex process, requiring input from a range of stakeholders to ensure that we utilise the vast range of skills and knowledge in the department to deliver the right outcome.

In determining Parliamentary intent, a wide range of contemporaneous information about the Parliamentary decision is taken into account including the language of the legislation itself read as a whole, the notes taken by Hansard from speeches made in Parliament by ministers and the content of supporting documents presented to Parliament alongside the legislation.

If you are not content with our decision, you can make a [complaint to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs