



HM Revenue
& Customs

Lin Ball

By email: request-732316-5013d908@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 3 March 2021
Our ref: FOI2021/02589

Dear Lin Ball

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 1 March, for the following information:

"E Baring & Co solicitors partnership firm, J E Baring Ltd and dissolved J E Baring & Co Ltd
Can you please confirm how many complaints HMRC have received relating to the above solicitors, especially concerning through which of their legal setups they may or may not have paid tax.

These appear to use slightly differing addresses on companies house, SRA and the Law Society and on their own website. The SRA seem unconcerned as to whether the company is being paid or the partnership, surely the entity that is bring instructed should be the entity that is being paid and this does not seem possible or transparent.

The SRA receive membership funds and does not appear concerned that they failed to file their company accounts, prior to strike off from companies house, despite council's funds 'public money' apparently being paid to them via their company.

How is this possible if the SRA did not regulate their company to carry out this work?"

Under [section 44\(2\)](#) of the FOIA we can neither confirm nor deny whether we hold the information requested. This is because you seek information about an identifiable "person".

Section 44 of the FOIA applies when the requested information, if held, would be 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) of the 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.

If, as in this case, the answer to both questions is “yes”, then the section 44(1)(a) FOIA exemption is engaged and our duty of confidentiality at [section 18\(1\)](#) of the CRCA removes any possibility of disclosure under the FOIA on a discretionary basis.

Where even just confirming whether we hold the information could tell you something about an identifiable person, section 44(2) of the FOIA removes the obligation at [section 1\(1\)\(a\)](#) of the FOIA to either confirm or deny whether we hold the information.

Outside of the FOIA, you may find our [Information Disclosure Guide](#) useful as it explains the restrictions around disclosing HMRC information and the limited circumstances in which we can lawfully disclose information about our customers.

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