



**HM Revenue
& Customs**

By email to:
Francis Irving
request-365xxxxxxxxxx@xxxxxxxxxxxxxxxxxxx

Teresa Chance
Central Policy - Freedom of Information
1C/25
100 Parliament Street
London SW1A 2BQ

Tel

Fax 020 7147 0666

Email

Date 2 July 2010
Our Ref FOI 1699/10
Your Ref

www.hmrc.gov.uk

Dear Mr Irving

Freedom of Information Act 2000

I refer to your request, which HMRC received on 4 June 2010, for the following information:

I understand the HMRC runs the Government Banking Service (GBS).

Can you please send me a list of the accounts that are in the GBS.

For each account, please give the following information:

- * The public authority the account is for, e.g. "MHRA"*
- * The account name, e.g. "GBS Re MHRA"*
- * Any other description of the account you have available*
- * The bank the account is with, e.g. "Citibank"*

Background

The Government Banking Service was launched on 19 May 2008. It incorporates the Office of HM Paymaster General (OPG), which was transferred to HMRC from HM Treasury in April 2006. The Government Banking Service is a shared service, offering banking services to around 900 government departments, agencies and other public bodies. 'Government Banking' refers to the banking services that departments and other public bodies need to conduct their business, i.e. when they pay their customers, employees and suppliers or when they receive payments (usually described as "transaction services"). The Government Banking Service has procured banking services with two banks: the Royal Bank of Scotland Group (RBSG) and Citigroup (Citi).

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



INVESTOR IN PEOPLE



HMRC Response

I am answering under the terms of the Freedom of Information Act 2000 (FOIA). Extracts of the relevant sections of the legislation cited in this letter are copied in the appendix at the foot of this letter. I can confirm that HMRC holds the information you have requested but I consider that the information is exempt from disclosure under the FOIA. The exemptions which I am relying on are absolute exemptions under section 2(3) of the FOIA. This means that I am not required to consider any public interest arguments for and against disclosure.

Section 21

Some information within the scope of your request is exempt under s21(1) of the FOIA because it is information which is already reasonably available to you.

Some public authorities publish information about their own accounts with the Government Banking Service. For example, HMRC itself provides some information about how Employers such as government departments and health authorities who have an account with the Government Banking Service can make payments of PAYE Tax to HMRC.

<http://www.hmrc.gov.uk/payinghmrc/paye.htm><http://www.hmrc.gov.uk/payinghmrc/paye.htm>
[#10](#)

Similarly, HM Courts Service provides details of how to make payments via the Government Banking Service.

<http://www.hmcourts-service.gov.uk/cms/7741.htm>

Section 23

Some of the information within the scope of your request is exempt from disclosure under s23(1) of the FOIA which exempts information supplied by or relating to bodies dealing with security matters.

Section 41

Some of the information within the scope of your request is exempt from disclosure under s41(1) of the FOIA since it is information provided to HMRC in confidence. Information provided to HMRC by agencies and other public bodies is covered by this exemption.

Section 44

All of the information within the scope of your request is exempt from disclosure under s44(1)(a) of the FOIA which exempts information if its disclosure is prohibited by or under any enactment.

Section 18(1) of the Commissioners for Revenue and Customs Act 2005 (CRCA) provides that Revenue and Customs Officials may not disclose information which is held by the Revenue and Customs in connection with a function of HMRC. Under Article 3 of the Transfer of Functions (Office of Her Majesty's Paymaster General) Order 2006, the following functions of the Paymaster General were transferred to HMRC:

(a) functions relating to the administration and oversight of the Office of Her Majesty's Paymaster General;

(b) powers to authorise or require action by or in relation to that Office, for the purpose of discharging a duty or liability of the Paymaster General or for any other purpose.

<http://www.opsi.gov.uk/si/si2006/20060607.htm>

The Government Banking Service account information you are seeking is held in connection with these functions. Section 23(1) CRCA further provides that, where information falling in section 18(1) relates to a 'person' who is identified or who could be identified, the exemption in section 44(1) (a) FOIA applies. 'Person' includes both living persons and legal entities

such as, in this case, public authorities (see paragraph 110 of the explanatory notes to the CRCA).

Therefore, to engage the section 44 FOIA exemption we consider 'Is the information held by us for one of our functions?' and 'Does it relate to an identifiable person?' If the answer to both the questions is 'yes', the information is exempt from the right to information under FOIA. The fact that some of the information you have requested may already be in the public domain does not change HMRC's statutory duty of confidentiality in respect of this information.

Other exemptions

In addition to the exemptions relied on in this response, I consider that other qualified exemptions are also engaged with regard to the information you have requested. Specifically, I consider that sections 28(1) and 29(1) of the FOIA are engaged. Since the information requested is exempt under absolute exemptions, I have not set out here the reasons why we consider prejudice might arise, or the relevant public interest considerations in respect of these qualified exemptions.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street London SW1A 2BQ or by e-mail to xxx.xxxxxx@xxxx.xxx.xx. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Teresa Chance

Appendix

Legislation relevant to disclosures under FOIA

Freedom of Information Act 2000

http://www.opsi.gov.uk/acts/acts2000/ukpga_20000036_en_1

2 Effect of the exemptions in Part II

(2) In respect of any information which is exempt information by virtue of any provision of Part II, section 1(1)(b) does not apply if or to the extent that—

(a) the information is exempt information by virtue of a provision conferring absolute exemption, or

(b) in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

(3) For the purposes of this section, the following provisions of Part II (and no others) are to be regarded as conferring absolute exemption—

(a) section 21,

(b) section 23,

....

(g) section 41, and

(h) section 44.

PART II EXEMPT INFORMATION

21 Information accessible to applicant by other means

(1) Information which is reasonably accessible to the applicant otherwise than under section 1 is exempt information.

23 Information supplied by, or relating to, bodies dealing with security matters

(1) Information held by a public authority is exempt information if it was directly or indirectly supplied to the public authority by, or relates to, any of the bodies specified in subsection (3).

41 Information provided in confidence

(1) Information is exempt information if—

(a) it was obtained by the public authority from any other person (including another public authority), and

(b) the disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other person.

44 Prohibitions on disclosure

(1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it—

(a) is prohibited by or under any enactment,

(b) is incompatible with any Community obligation, or

(c) would constitute or be punishable as a contempt of court.

Commissioners for Revenue and Customs Act 2005

http://www.opsi.gov.uk/acts/acts2005/ukpga_20050011_en_1

18 Confidentiality

(1) Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.

23 Freedom of information

(1) Revenue and customs information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (c. 36) (prohibitions on disclosure) if its disclosure—

(a) would specify the identity of the person to whom the information relates, or

(b) would enable the identity of such a person to be deduced.

(2) Except as specified in subsection (1), information the disclosure of which is prohibited by section 18(1) is not exempt information for the purposes of section 44(1)(a) of the Freedom of Information Act 2000.

(3) In subsection (1) “revenue and customs information relating to a person” has the same meaning as in section 19.