

Mr Matt Smith

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19 February 2021

Ref: FOI2021/02416

Dear Mr Smith

## Freedom of Information Act 2000

Thank you for your enquiry of 22 January 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

*"As confirmed in previous FOI requests, a "small number of government officials in HMRC and HM Treasury were provided early sight of the Independent Loan Charge Review under strict and controlled conditions. This was to correct any factual errors ahead of publication and was provided in hard copy."*

*I understand the hard copies were destroyed and there is no way to ascertain whether those officials only corrected factual errors, or suggested other edits.*

*In order to clarify things, can you please provide the following:*

- 1. the full list of 'government officials' (and other individuals, if applicable) who received the early copy of the Review;*
- 2. A signed declaration by each one of those officials, where they confirm they only suggested corrections to factual errors, and did not suggest any other changes to the report.*
- 3. Any email or other correspondence to/from the individuals included in point 1 above, in which that draft of the Loan Charge Review is discussed. For example, any emails to or from those individuals that include the keywords "Early sight" or "Preview" or "Draft". If this generates too many results, please restrict it to the months of August and September 2019."*

Following a search of our records, we can confirm that HM Treasury does hold some information within the scope of your request.

Please note that question 2 is not a valid request under the FOI Act. The FOI Act gives applicants the right of access to recorded information held by a public authority. It does not require us to create information in order to answer a request. We do not already hold such a declaration.

Turning to questions 1 and 3, based on the terms of your request, it is difficult to identify all potentially relevant information in scope of question 3 of your request. It would require extensive searches of the mailboxes of the specified officials as well as searches of records of any officials who may have corresponded with those individuals over an unspecified period. HMT officials often also work across several policy areas so the search terms suggested will likely generate a large amount of unrelated results. You should also note the Government did not commission the Independent Loan Charge Review (the Review) until September 2019 and the report was published on 20 December 2019 so the suggested periods you've provided (August and September) will not hold information in scope.

Based on the terms of your request, we estimate that to search for and locate any information held would exceed a set limit which is known as the appropriate limit. The appropriate limit for central Government is set at £600. This represents the estimated cost of one person spending three and a half working days in determining whether the department holds the information.

Under section 12(1) of the FOI Act, departments are not obliged to comply with requests in these circumstances. It may be that if you were to amend the scope of question 3, for example, by narrowing the timescale and being more specific about the type of information that you are particularly interested in, we may be able to comply with a future request. However, I cannot guarantee that this would be the case. You may wish to consider the information we will be providing in our response to your subsequent FOI request under our reference FOI2021/02804, when deciding how you might narrow your current request. We will respond to that request by the deadline of Tuesday 23 February.

For the purpose of any further request you may wish to make, please note:

- For your request numbered 1, some of the information would be likely to engage section 40(2) of the FOI Act. Section 40(2) of the FOI Act, by virtue of section 40(3A) provides an absolute exemption for third party personal data, where disclosure would contravene any of the data protection principles set out in Article 5 of the General Data Protection Regulation (GDPR). The first data protection principle requires the disclosure of third-party personal data to be lawful, fair and transparent. We believe that releasing information relating to junior officials or their equivalent would breach the first data protection principle, since it would be unlawful and unfair to release the information. Information relating to Senior Civil Servants, however, would not fall under this restriction.
- For the purposes of section 12, FOI requests may be aggregated if related requests are submitted, which individually may not engage the cost limit but when considered together would do so. This can only be done in the following circumstances:
  - Two or more requests for information made to the same public authority;
  - They must be either from the same person, or from 'different persons who appear to the public authority to be acting in concert or in pursuance of a campaign';
  - The requests must relate to the same or similar information; and
  - They must have been received by the public authority within any period of 60 consecutive working days.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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Email: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

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 the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury which is outlined above.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).