

Mr Matt Smith

020 7270 5000  
foirequests@hmtreasury.gov.uk  
www.gov.uk/hm-treasury

19 March 2021

Ref: FOI2021/06726

Dear Mr Smith

## Freedom of Information Act 2000

Thank you for your enquiry of 20 February 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

*"Thanks for your reply to my FOI request. I am disappointed you haven't answered any of my questions, in particular about the names of the HMT officials who had early sight of the Loan Charge report. While it is of course acceptable not to disclose the names of junior officials, you omitted to indicate whether any SENIOR officials received the Early sight copy of the Loan Charge Review. I find it very hard to believe this important report, transmitted before its publication to a small, selected group of officers, was only distributed to junior ones. If senior officials did receive the draft report, your choice to omit their names in your response would possibly be in breach of the FOIA.*

*In order to get some answers, let me clarify my questions:*

*1. please provide the full list of HMT employees (and contractors / external collaborator, if applicable) who received the early sight copy of the Loan Charge, together with their job title at the time, and the date when they received the copy. Please also indicate how they received the document, and how they communicated any corrections or edits to Sir Amyas Morse's team.*

*NOTES to question 1:*

*-- I expect you to disclose the name of senior officials in FULL. If no senior officials received that report, please state this clearly.*

*-- For junior officers or any others whose name can't be disclosed in accordance with FOIA, feel free to hide the names but please provide a unique identifier (maybe an individual code such as "employee1", "employee2", or similar) so they can be referred to in further questions.*

*2. If the answer to the first question includes SENIOR officials, please release all emails to/from those officials which contain both the keywords "loan charge" (possibly shortened as "LC") and "draft", during the month of December 2019.*

*NOTES to question 2:*

*-- If the request above generates too many matches, please progressively reduce the number of officials so the amount of matches falls within the "appropriate limit". For example, if there are 3 senior officials, and the query generates too many matches, try with 2 officials only; and if this still generates too many results, with one only. While reducing the number of officials, please always keep the most senior (so that, for example, if there is only one official whose emails you are going to release, this is the most senior of the group).*

*-- If no senior officials received the early sight report, and only Junior officials did, please provide all the emails to/from those junior officials with the keywords "Loan Charge" and "Draft" during the month of December 2019. As per my previous point, if this query generates too many matches, please progressively reduce the number of officials, making sure the ones with highest seniority remain in the list. As previously mentioned, there is no need to reveal their names, but please provide a reference so I can reconcile the emails with the individuals listed in the response to my first question.*

*I look forward to hearing from you at your earliest convenience."*

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

In response to question 1 please refer to the response we sent to you reference FOI2021/02804 on 22 February 2021.

In response to question 2 the searches as you have outlined did not meet the 'appropriate limit' as outlined under s12(1) of the FOI Act which relates to the cost involved in identifying and extracting information in scope of your request.

However, we have identified a large number of emails in scope of the searches you have outlined. In order to comply with your request, we would need to review each document separately with a view to determining whether any information was exempt from release, for example, due to sensitivities or personal data, and to then redact any exempt material.

The effort required to review, assess and extract that information would be considerable and would require a disproportionate level of staff effort. We therefore consider that the request engages section 14(1) of the FOI Act due to the disproportionate effort that would be required to comply with the request. We also note that, from an initial review of the documents in scope, the vast majority do not relate to your topic of interest, i.e. the opportunity officials were provided to review a draft of the Independent Loan Charge Review report.

It may be that if you were to amend your request, for example, by narrowing the timescale further 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. We note that this request was made prior to you receiving our response to FOI2021/02804, where you may find the narrative we have provided useful in narrowing your request.

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

## **Copyright notice**

Most documents HM Treasury supplies in response to a Freedom of Information request, including this letter, continue to be protected by Crown copyright. This is because they will have been produced by Government officials as part of their work. You are free to use these documents for your information, for any non-commercial research you may be doing and for news reporting. Any other re-use, for example commercial publication, will require the permission of the copyright holder. Crown copyright is managed by The National Archives and you can find details on the arrangements for re-using Crown copyright material at: <http://www.nationalarchives.gov.uk/information-management/re-using-public-sector-information/uk-government-licensing-framework/crown-copyright/>

## **Your right to complain under the Freedom of Information Act 2000**

If you are not happy with this reply, you can request a review by writing to HM Treasury, Information Rights Unit, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 40 working days of the date of this letter.

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>).