



HM Revenue
& Customs

Mr Christopher Smith
By email: request-539282-
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Date: 16 January 2019
Our ref: FOI2018/02747

Dear Mr Smith

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 December, for the following information:

"As part of the answer to Tax Avoidance:Written question - 908142, MP Mel Stride said "An impact assessment was published when the measure was announced at Budget 2016."

Both question and answer can be found here:

<https://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-12-11/908142>

Please provide:

- 1) a copy of the impact assessment that was published when the measure was announced at Budget 2016.
- 2) any Treasury documents which provide more detail on that impact assessment."

Under section 21 of the FOIA, we are not required to provide information in response to a request if it is already reasonably accessible to you.

The information you seek is published on the GOV.UK website and can be accessed at the following link: <https://www.gov.uk/government/publications/disguised-remuneration-further-update/disguised-remuneration-further-update>

We do not hold any Treasury documents, however you can make a Freedom of Information request to HM Treasury at: foirequests@hmtreasury.gov.uk or using the address below:

Freedom of Information requests
Information Rights Unit
1 Horse Guards Road
London
SW1A 2HQ
United Kingdom



If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.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,

Freedom of Information Team