



HM Revenue
& Customs

Mr D Richmond

By email:

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Freedom of Information Team

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Date: 1 April 2019

Our ref: FOI2019/00255

Dear Mr Richmond

Freedom of Information Act 2000 (FOIA)

Thank you for your request of 27 January 2019. Please accept our apologies for the considerable delay in replying.

You asked for the following information:

“Please provide me with the unamended notes or documents that HMRC fed into briefings which were subsequently used (possibly amended) by Mel Stride on 03/07/2018”

We can confirm HMRC holds the information requested, therefore, a copy of our briefing is enclosed with this letter. Please note some sections have been redacted to protect taxpayer confidentiality. This information has been withheld under section 44(1)(a) of the FOIA, which applies when information is prohibited from disclosure by another piece of legislation.

In this instance, the Commissioners for Revenue and Customs Act 2005 (CRCA) section 18 specifies how the department must treat information as confidential and when it may be released. To determine whether the exemption applies, we are required to consider two questions at section 23(1) of the CRCA:

- is the requested information held in connection with a function of HMRC? and
- does the information relate to a "person" who is identified, or who could be identified from the information requested?

If, as in this case, the answers to both questions is "Yes", then the statutory duty of confidentiality (at section 18(1) of the CRCA) means the redacted information is exempt under the FOIA. It also removes any possibility of disclosure under the FOIA on a discretionary basis.

The term "person" includes legal entities such as companies, trusts and charities, as well living individuals. (See Schedule 1 of the Interpretation Act 1978.)

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