



HM Revenue
& Customs

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Mr Gary Tinker

By email: request-749502-
3920cdcf@whatdotheyknow.com

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 28 April 2021
Our ref: FOI2021/07763

Dear Mr Tinker

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 21 April, for the following information:

"Please supply a copy of all emails to/from Jim Harra from 30/9/2020 to 4/12/2020 that contain the following phrases "disguised remuneration"
"DR-Scheme" or abbreviation such as DR
"Loan Charge" or abbreviation such as LC"

Please provide me with copies of any information and internal correspondence related to this request."

HMRC identified 3 email conversations and a series of instant messages within the scope of your request. This information has been provided as an annexe to this letter subject to redactions by virtue of section 40(2) FOIA.

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.

The first data protection principle requires the disclosure of third-party personal data to be lawful, fair and transparent. We believe that releasing the information would breach the first data protection principle, since it would be unlawful and unfair to release the information.

The exemption in section 40(2) is absolute, meaning that there is no need to weigh up the public interest in releasing the information against the public interest in maintaining the exemption. On this basis, all identifying information relating to junior officials and members of the public has been withheld.

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

HM Revenue and Customs

Email 1 – No attachments

From: no-reply@hmrc.ecase.gsi.gov.uk <no-reply@hmrc.ecase.gsi.gov.uk>

Sent: 07 December 2020 12:29

To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>

Cc: FOI2020/03221/ALC@hmrc.ecase.gsi.gov.uk

Subject: FOI2020/03221 - [REDACTED] - Draft to your SCS and [REDACTED] by 18th December

A Freedom of Information request has been allocated to you to draft a response. If this request is not for you or your business area to deal with, please reject this FOI immediately and tell us who you think would be more appropriate.

[How to reject an FOI if you have been assigned as drafter.](#)

Further information on the request is available on eCase by using this link [FOI2020/03221](#). The [Central FOI intranet pages](#) have lots of guidance on handling FOI and help with responding.

Important notice - Draft responses need to be [uploaded onto eCase](#). When sending a draft for sign off it needs to be sent through eCase from the 'Contributions/QA' screen. Instruction on how to do this are [here](#).

Requester name: [REDACTED]

Request: Please supply a copy of all emails to/from Jim Harra from 30/9/2020 to 4/12/2020 that contain the following phrases "disguised remuneration"
"DR-Scheme" or abbreviation such as DR
"Loan Charge" or abbreviation such as LC

Case Adviser: [REDACTED]

Drafter target: 18th December

FOI Target: 7th January

Email 2 – 1 attachment

From: [REDACTED] (SOLS)
Sent: 16 December 2020 19:06
To: Secs, Perm (HMRC) <perm.secs@hmrc.gov.uk>
Cc: FOI2020/03221@hmrc.ecase.gsi.gov.uk; [REDACTED] (HMRC Perm Secs Office)
[REDACTED]@hmrc.gov.uk> [REDACTED] (HMRC) [REDACTED]@hmrc.gov.uk>
Subject: Case FOI2020/03221

Good evening [REDACTED],

I hope you managed to enjoy some of your day off (as I can see you're currently logged on I guess not). Attached is a suggested response to the most recent request for Jim's emails

Kind regards

[REDACTED]



[REDACTED]
Solicitor's Office and Legal Services | HM Revenue & Customs
[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU
[REDACTED]

Email 3 – no attachments

From [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk> **On Behalf Of** Secs, Perm (HMRC)

Sent: 17 December 2020 08:47

To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>; Secs, Perm (HMRC)
<perm.secs@hmrc.gov.uk>

Cc: FOI2020/03221@hmrc.ecase.gsi.gov.uk; [REDACTED] (HMRC)
[REDACTED]@hmrc.gov.uk>

Subject: RE: Case FOI2020/03221

Thanks [REDACTED], content with this. [REDACTED]

[REDACTED]

[REDACTED] Jim Harra and Angela MacDonald, HMRC Permanent Secretaries | Permanent Secretaries' Group | HM Revenue & Customs, Room 2/75, 100 Parliament Street, London SW1A 2BQ
| [MS Teams](#) | [REDACTED]

Instant messages – no attachments

[09/12/2020 13:36] [REDACTED] (SOLS)

Right, busy day today

[09/12/2020 13:37] [REDACTED] (SOLS)

I have another request for Jim's emails but I am going to treat it as vexatious

[09/12/2020 13:38] [REDACTED] (SOLS)

I ma going to say it is a scattergun request. I'll come back to you if they complain

[09/12/2020 19:33] [REDACTED] (SOLS)

Please supply a copy of all emails to/from Jim Harra from 30/9/2020 to 4/12/2020 that contain the following phrases "disguised remuneration" "DR-Scheme" or abbreviation such as DR "Loan Charge" or abbreviation such as LC

[09/12/2020 19:33] [REDACTED] (SOLS)

I want to refuse this new request as vexatious but given the short time period it covers will need to consider how much information is within scope

[09/12/2020 19:56] [REDACTED] (HMRC Perm Secs Office)

That's fine [REDACTED], I can trawl for these emails tomorrow

[09/12/2020 19:56] [REDACTED] (SOLS)

cheers

[10/12/2020 16:03] [REDACTED] (HMRC Perm Secs Office)

So I have trawled the emails, I started copying them into our shared folder but gave up when I got to emails 'to' because there were so many (as you will see)

[10/12/2020 16:03] [REDACTED] (HMRC Perm Secs Office)

Term	To/From
"disguised remuneration"	From 42
	To 233
"DR-scheme"	From 20
	To 250+
"DR "	From 0
	To 250+
"Loan Charge"	From 0
	To 250+
"LC ": 17	From 17
	To 111

[10/12/2020 16:04] [REDACTED] (HMRC Perm Secs Office)

those are the exact search terms I use

[10/12/2020 16:04] [REDACTED] (HMRC Perm Secs Office)

(used

[10/12/2020 16:04] [REDACTED] (HMRC Perm Secs Office)
*used

[10/12/2020 16:04] [REDACTED] (SOLS)
thanks, that is more than enough to refuse as vexatious
(1 liked)

[10/12/2020 16:04] [REDACTED] (HMRC Perm Secs Office)
brill, thought so!



HM Revenue
& Customs

Email 2 attachment

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

By email: [REDACTED]

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 16 December 2020
Our ref: FOI2020/03221

Dear [REDACTED]

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 4 December, for the following information:

"Please supply a copy of all emails to/from Jim Harra from 30/9/2020 to 4/12/2020 that contain the following phrases "disguised remuneration"
"DR-Scheme" or abbreviation such as DR
"Loan Charge" or abbreviation such as LC"

I can advise that your recent request is being refused by virtue of section 14(1) FOIA.

Section 14(1) of FOIA provides that a public authority is not obliged to comply with a request for information if the request is vexatious. FOIA does not explain the meaning of "vexatious" but case law has provided a definition of a request which is a "manifestly unjustified, inappropriate or improper use" of FOIA.

HMRC may apply section 14 FOIA when it considers that the amount of time required to review and prepare the information for disclosure would impose a grossly oppressive burden on its resources. This is in circumstances where:

- a substantial amount of information has been requested;
- HMRC has real concerns about potentially exempt information; and
- any potentially exempt information cannot easily be isolated because it is scattered throughout the documentation.

Given the scope of your request, the amount of information that is likely to be in the scope, and the degree of sensitivity of a significant proportion of that information is likely to be very high. It is also likely that identifying and extracting all of the potential information in scope require a significant amount of work, all of any relevant information found would need to be reviewed and appropriately redacted of sensitive information before establishing what, if any information was suitable for release.

A request which would not normally be regarded as vexatious in isolation may assume that quality once considered in context. An example of this would be where an individual is placing a significant strain on an authority's resources by submitting a long and frequent

series of requests, and the most recent request, although not obviously vexatious in itself, is contributing to that aggregated burden.

In addition, upon balancing the burden of compliance against the purpose and value of your request it is noted that your request demonstrates what is referred to by the ICO as the scattergun approach. This being that the request appears to be part of a completely random approach, lacks any clear focus, or seems to have been solely designed for the purpose of 'fishing' for information without any idea of what might be revealed.

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