



HM Revenue
& Customs

Mr Gary Tinker

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

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

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 25 May 2021
Our ref: FOI2021/08917

Dear Mr Tinker

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 30 April, for the following information:

"Thank you for the information, but related to request FOI2020/03221 were
FOI2020/03893
IR2021/01389

These were follow on references for the same FOI request and I would have expected the meta request to include these which were all part of the same initial request

Please can you provide all the data associated with the initial FOI request FOI2020/03221 including the exchanges for which you allocated different reference numbers"

The requested information, subject to FOIA exemptions, has been included as an annexe to this letter. A full explanation of where exemptions have been applied is provided below:

Section 36 of FOIA provides that,

"Information to which this section applies is exempt information if, in the reasonable opinion of a qualified person, disclosure of the information under this Act-

would or would be likely to inhibit;

(2)(b)(i) the free and frank provision of advice;

(2)(b)(ii) the free and frank exchange of views for the purpose of deliberation.

(2)(c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs."

In this case, sections of both EMAIL 5 and EMAIL 7 have been withheld by virtue of section 36(2)(b)(i) FOIA.

The submissions explained to the qualified person that the withheld information concerned discussions in relation to a previous information request. The qualified person has given their opinion that disclosing this information would be likely to inhibit the free and frank provision of advice and the free and frank exchange of views for the purpose of deliberation.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



As a result, HMRC is satisfied that section 36(2)(b) of the FOIA is engaged and has now gone on to consider whether the public interest test, balancing the public interest in disclosure against the public interest in maintaining the exemption.

HMRC recognises that there is a public interest in releasing the information about the handling of the FOI request because it is desirable for the public to be confident that decisions are taken on the basis of the best available information; the correct weighting is given to the various factors; to ensure there is transparency and accountability; and it would increase public confidence in the FOIA as a robust public access regime.

However, HMRC is of the opinion that in the present case the arguments in favour of withholding information are more convincing than those in favour of disclosure.

The withheld information contains free and frank provision of advice, it is important that junior officials with responsibility for co-ordinating the responses to information requests are required to consider all available options and to consult with a number of internal stakeholders with the requisite knowledge and expertise. HMRC considers that this is an essential process to ensure that it is able to reach an informed and balanced view.

HMRC considers that it is essential that officials processing FOIA requests can have candid open discussions with colleagues in respect of handling, impact of disclosure and consideration of alternate response options. There is a real risk that disclosure of the withheld information would inhibit officials' ability to discharge HMRCs obligations under FOIA.

On balance, HMRC considers the public interest to favour maintaining the exemption.

In addition, the attachments of emails 4, 5 and 6 have been withheld on the basis of section 36(2)(c) FOIA.

Submissions to the qualified person explained that these documents constituted the information in scope of FOI2020/03893 which was refused under section 14(1). The qualified person has given their opinion that disclosing this information would be likely to prejudice the effective conduct of public affairs by undermining an important safeguard for dealing with requests which could prevent the department from delivering mainstream services or answering legitimate requests.

As a result, HMRC is satisfied that section 36(2)(c) of the FOIA is engaged and has now gone on to consider whether the public interest test, balancing the public interest in disclosure against the public interest in maintaining the exemption.

As above, HMRC recognises the public interest in the disclosure of information in relation the handling of previous information requests.

However, HMRC notes that the relevant request was one of nearly 50 similar or identical requests received within a short period of time. Compliance with the requests of both the applicant and others who appeared to be working in concert was placing an unreasonable burden upon the department.

Section 14(1) is designed to protect public authorities by allowing them to refuse any requests which have the potential to cause a disproportionate or unjustified level of disruption, irritation or distress.

On balance, HMRC finds the public interest to favour preserving the integrity of the FOIA legislation by not allowing a meta-request to be used as a means of circumventing a FOIA refusal.

The withheld information consists of email exchanges between a number of junior officials, which contain their personal data, such as their names, work addresses, e-mail addresses, telephone numbers and some ancillary data.

Section 40(2) of the FOIA provides an exemption for information which is the personal data of an individual other than the applicant, and where one of the conditions listed in section 40(3)(a)(ii) is satisfied.

One of the conditions, listed in section 40(3)(ii), is where the disclosure of the information to any member of the public would contravene any of the data protection principles

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

-----Original Message-----

From: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk> On Behalf Of Information Rights Unit (HMRC)

Sent: 07 January 2021 13:18

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

Subject: RE: Request for information - Ref: FOI2020/03221

Importance: High

2020/03893

[REDACTED]

I have now logged this follow-up under the above case reference.

[REDACTED]

[REDACTED] | Information Rights Unit | Solicitor's Office and Legal Services
[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU | Tel: [REDACTED]

OFFICIAL

-----Original Message-----

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

Sent: 06 January 2021 21:20

To: Information Rights Unit (HMRC) <informationrightsunit@hmrc.gov.uk>; [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>

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

Subject: RE: Request for information - Ref: FOI2020/03221

Can this be logged as a new request please

[REDACTED] Solicitor's Office and Legal Services | HM Revenue & Customs

[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU

Tel: [REDACTED]

OFFICIAL

-----Original Message-----

From: [REDACTED]@hmrc.gov.uk [REDACTED]@hmrc.gov.uk> On Behalf Of informationrightsunit@hmrc.gov.uk

OFFICIAL

Sent: 21 December 2020 14:03

To: [REDACTED]

ALC@hmrc.ecase.gsi.gov.uk

Subject: FW: Request for information - Ref: FOI2020/03221

2020/03221

[REDACTED]

Forwarding to you this email we've received from the requester after receiving our Vexatious response, would you want to log this as a follow-up request.

[REDACTED]

[REDACTED] | Information Rights Unit | Solicitor's Office and Legal Services
[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU | Tel: [REDACTED]
[REDACTED]

OFFICIAL

-----Original Message-----

From: [REDACTED] @whatdotheyknow.com>

Sent: 21 December 2020 13:33

To: Information Rights Unit (HMRC) <informationrightsunit@hmrc.gov.uk>

Subject: Re: Request for information - Ref: FOI2020/03221

Dear no-reply@hmrc.ecase.gsi.gov.uk on behalf of FOI Team,

The request was for :

"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"

You have rejected on the grounds that there would be too many emails in this two month period

In order to limit the number of emails, please provide emails only between Jim Harra and Mary Aiston that contain the phrases defined above.

OFFICIAL

It is clear that the purpose of the FOI act is to provide such information to the public. These request are not vexatious, but are helping to reveal inconsistencies in the way HMRC are operating. A clear example of this is the request FOI2020/01810 which helped confirm that HMRC had for more than two years hidden the fact that they themselves had engaged contract staff using disguised remuneration schemes.

Yours sincerely,

[REDACTED]

-----Original Message-----

Dear [REDACTED]

We are writing in response to your request for information, received 4 December.

Yours sincerely,

HMRC Freedom of Information Team

Please use this email address for all replies to this request:

[REDACTED] [@whatdotheyknow.com](mailto:[REDACTED]@whatdotheyknow.com)

EMAIL 2 – NO ATTACHMENTS

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

Sent: 07 January 2021 13:24

To: [REDACTED]@hmrc.gov.uk

Cc: FOI2020/03893/ALC@hmrc.ecase.co.uk

Subject: FOI2020/03893 - [REDACTED] - Draft to your SCS and [REDACTED] by 8th January

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 [FOI2020/03893](#). 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: The request was for :

"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"

You have rejected on the grounds that there would be too many emails in this two month period

In order to limit the number of emails, please provide emails only between Jim Harra and Mary Aiston that contain the phrases defined above.

It is clear that the purpose of the FOI act is to provide such information to the public. These request are not vexatious, but are helping to reveal inconsistencies in the way HMRC are operating. A clear example of this is the request FOI2020/01810 which helped confirm that HMRC had for more than two ye ars hidden the fact that they themselves had engaged contract staff using disguised remuneration schemes.

Case Adviser: [REDACTED]

Drafter target: 8th January

FOI Target: 22nd January

EMAIL 3 – NO ATTACHMENTS

From: FOI Team <foi.team@hmrc.gov.uk>

Sent: 07 January 2021 13:47

To: [REDACTED]@whatdotheyknow.com

Subject: Request for information - Ref: FOI2020/03893

Our ref: FOI2020/03893

Dear [REDACTED]

Freedom of Information Act 2000 Acknowledgement

Thank you for your communication of 21st December which has been passed to HMRC's Freedom of Information Team.

We have allocated the above reference which you should quote if you need to contact us.

The Team will arrange for a reply to be sent to you which will either comply with HMRC's obligations under Freedom of Information Act or, if we think it's an enquiry that we don't need to address under the terms of the Act, let you know why. If it is the latter we will, if possible, pass it on to a more appropriate part of the Department for answer.

As you will appreciate, the coronavirus pandemic has provided unprecedented challenges for Government Departments including HMRC. Over the coming weeks our priorities are to provide critical existing and new Public Services for Government to support customers during this difficult time. As a result, resources may be diverted away from usual compliance or information rights work. HMRC aims to respond to all FOIA Requests within 20 working days. If for whatever reason this timescale cannot be complied with HMRC will, where possible, write to you explaining the reason for the delay and providing an estimated time for response.

Yours sincerely

HMRC Freedom of Information Act Team

INSTANT MESSAGES – NO ATTACHMENTS

[08/01 10:40] [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"

You have rejected on the grounds that there would be too many emails in this two month period

In order to limit the number of emails, please provide emails only between Jim Harra and Mary Aiston that contain the phrases defined above.

It is clear that the purpose of the FOI act is to provide such information to the public. These request are not vexatious, but are helping to reveal inconsistencies in the way HMRC are operating. A clear example of this is the request FOI2020/01810 which helped confirm that HMRC had for more than two years hidden the fact that they themselves had engaged contract staff using disguised remuneration schemes.

[08/01 10:40] [REDACTED] (SOLS)

This is a new request as a follow up to my vexatious response, we will maintain our position but it would be good to have numbers for the inevitable ICO complaint
(1 liked)

[08/01 10:41] [REDACTED] (CS&TD SPD)

Thanks [REDACTED] I'll sort !

EMAIL 4 – 30 ATTACHMENTS

From: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>
Sent: 08 January 2021 11:53
To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>
Subject: RE: Request

Attached here, lots of duplicates !

[REDACTED]

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

OFFICIAL

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

Sent: 08 January 2021 11:12
To: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>
Subject: RE: Request

Thanks [REDACTED] could I please be provided with copies of these emails, it may well be that other exemptions apply anyway

[REDACTED]



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

OFFICIAL

OFFICIAL

From: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>

Sent: 08 January 2021 11:00

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

Subject: Request

From	Disguised Remuneration	0		
	DR	4	[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	

OFFICIAL

			<div> <div></div> <div></div> </div>	
	DR scheme	3	<div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	
	Loan Charge	4	<div> <div></div> <div></div> <div></div> </div>	

			<div></div> <div></div>	
	LC	0	<div></div>	
To	Disguised Remuneration	3	<div></div> <div></div> <div></div> <div></div>	
	DR	6	<div></div>	

			<div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div>	
	DR Scheme	6	<div>[REDACTED]</div>	

			<div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div> <div>[REDACTED]</div>	
	Loan Charge	5	<div>[REDACTED]</div>	

			<div></div> <div></div> <div></div> <div></div>	
	LC	1	<div></div>	

[Redacted]

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

EMAIL 5 – 1 ATTACHMENT

From: [REDACTED] (SOLS)
Sent: 08 January 2021 12:21
To: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>
Cc: FOI2020/03893@hmrc.ecase.co.uk
Subject: Case FOI2020/03893

Hi [REDACTED]

I have attached the two email chains which I have found to meet the criteria of this request. [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]

Happy to discuss

[REDACTED]



[REDACTED]
Solicitor's Office and Legal Services | HM Revenue & Customs
[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU
Tel: [REDACTED] 018

EMAIL 6 – 1 ATTACHMENT

From: [REDACTED] (SOLS)

Sent: 08 January 2021 13:09

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

Subject: FYI



[REDACTED] ghts

Solicitor's Office and Legal Services | HM Revenue & Customs

[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU

Tel: [REDACTED] 8

OFFICIAL

OFFICIAL

EMAIL 7 – NO ATTACHMENTS

From: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>
Sent: 08 January 2021 13:47
To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>
Cc: FOI2020/03893@hmrc.ecase.co.uk
Subject: RE: Case FOI2020/03893

Thanks [REDACTED] I agree with you that this is vexatious and we should maintain our approach as this also ensure consistency. [REDACTED]

Thanks,

[REDACTED]

[REDACTED]

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

OFFICIAL

OFFICIAL

EMAIL 8 – NO ATTACHMENTS

From: [REDACTED] (SOLS)

Sent: 08 January 2021 13:49

To: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>

Cc: FOI2020/03893@hmrc.ecase.co.uk; [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>

Subject: RE: Case FOI2020/03893

Thanks [REDACTED], cc'ing [REDACTED] is aware that requests for Jim's inbox are still being received

[REDACTED]



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

EMAIL 9 – NO ATTACHMENTS

From: [REDACTED] (Counter-Avoidance) [REDACTED]@hmrc.gov.uk>
Sent: 19 January 2021 10:36
To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>
Cc: FOI2020/03893@hmrc.ecase.co.uk; [REDACTED] hua (HMRC Perm Secs Office)
[REDACTED]@hmrc.gov.uk>
Subject: RE: Case FOI2020/03893

Hi [REDACTED]

Yes, I can confirm that this is also acceptable from Mary's perspective.

Regards

[REDACTED]

Mary Aiston's Private Office, Counter-Avoidance

2/46 | 100 Parliament Street | London | SW1A 2BQ

Email: [REDACTED]@hmrc.gov.uk

Telephone: [REDACTED]

If you receive a suspicious email, please forward to phishing@hmrc.gsi.gov.uk or refer to the GOV.UK site [Avoid and report internet scams and phishing - GOV.UK](#) for further information.

OFFICIAL
From: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>
Sent: 19 January 2021 10:22
To: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>; [REDACTED] ael (Counter-Avoidance)
[REDACTED]@hmrc.gov.uk>
Cc: FOI2020/03893@hmrc.ecase.co.uk
Subject: RE: Case FOI2020/03893

Thanks [REDACTED] – content with this!

OFFICIAL

[REDACTED]

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

EMAIL 10 – 1 ATTACHMENT

From: [REDACTED] (SOLS)

Sent: 19 January 2021 09:58

To: [REDACTED] (HMRC Perm Secs Office) [REDACTED]@hmrc.gov.uk>; [REDACTED] ael (Counter-Avoidance) [REDACTED]@hmrc.gov.uk>

Cc: FOI2020/03893@hmrc.ecase.co.uk

Subject: Case FOI2020/03893

Good morning,

Yet another request asking for emails between Jim and Mary on the subject of the Loan Charge. This applicant has made seven such requests in a three month period, I propose to refuse the request as vexatious.

Please can you confirm this approach

Kind regards

[REDACTED]



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

EMAIL 11 – 1 ATTACHMENT

From: [REDACTED] (SOLS)

Sent: 19 January 2021 11:20

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

[REDACTED]@hmrc.gov.uk>

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

Subject: FW: Case FOI2020/03893

Please can this be issued



[REDACTED]ts

Solicitor's Office and Legal Services | HM Revenue & Customs

[REDACTED]loor | 10 South Colonnade | Canary Wharf | London | E14 4PU

Tel: [REDACTED]8

EMAIL 12 – 1 ATTACHMENT

From: FOI Team <foi.team@hmrc.gov.uk>

Sent: 19 January 2021 11:51

To: [REDACTED]@whatdotheyknow.com

Subject: Request for information - Ref: FOI2020/03893

Dear [REDACTED]

We are writing in response to your request for information, received 21 December.

Yours sincerely,

HMRC Freedom of Information Team

EMAIL 13 – NO ATTACHMENTS

From: [REDACTED] (SOLS)

Sent: 19 January 2021 11:52

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

Cc: [REDACTED] (SOLS) [REDACTED]@hmrc.gov.uk>; [REDACTED] (SOLS)
[REDACTED]y@hmrc.gov.uk>

Subject: RE: Case FOI2020/03893

[REDACTED]

To confirm the response has now been issued and the case has been closed.

[REDACTED]

[REDACTED] | Information Rights Unit | Solicitor's Office and Legal
Services

[REDACTED] | 10 South Colonnade | Canary Wharf | London | E14 4PU | Tel: [REDACTED]

[REDACTED]

EMAIL 14 – NO ATTACHMENTS

From: [REDACTED]@whatdotheyknow.com>
Sent: 14 February 2021 10:58
To: Request, FOI (HMRC) <foi.request@hmrc.gov.uk>
Subject: Internal review of Freedom of Information request - Emails To/From Jim Harra containing key phrases

Dear HM Revenue and Customs,

Please pass this on to the person who conducts Freedom of Information reviews.

I am writing to request an internal review of HM Revenue and Customs's handling of my FOI request 'Emails To/From Jim Harra containing key phrases'.

This request for an internal review is because you have HMRC have declined to provide the information requested. The request was:

"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"

The FOI has been rejected quoting section 14(1) of the FOIA. Claiming that this request is vexatious.

In the last response from HMRC it stated that I'd raised an inordinate number of requests.

I have only raised two FOI requests for emails and only four in total this year . It is HMRC's refusal to respond to them that has resulted in there being a number of exchanges to satisfy the two original requests.

In nearly all the requests HMRC have stated that they are vexatious. Is this a standard response from HMRC to avoid responding?

They are not vexatious and as you have stated in your response resulted in the release of two considerable information disclosures identifying disturbing patterns of behaviour from an arm of the

civil service. This on its own invalidates your argument that the request is “manifestly unjustified, inappropriate”

This request, and the details of operation that is revealing, is exactly the purpose of the Freedom of Information Act.

Are you suggesting that because HMRC have provided two considerable disclosures that further requests should be declined?

Clearly these requests are not a scattergun approach as they have already yielded to quote your response “two considerable information disclosures”

I do not accept that the provision of emails between two officers over a period of two months would impose a significant burden on HMRC as implied by a further paragraph in your response trying to imply that the request is vexatious. In fact the FOI request that provided the significant information disclosure had a much larger scope. This request does not place

Clearly this request is not fishing for information without target, as similar requests have yielded information that HMRC in their own emails have been resistant to share.

Although the FOIA states that I do not have to disclose my reasons for making a request, I will state the following.

It is clear from HMRC’s performance in front of the House of Lords that the evidence being presented was less than compelling. This FOI directly targets emails that may have been exchanged during this time discussing the subject.

I formally request that you reconsider your refusal to supply this information as this request is:-

Targeted

Not vexatious

Limited effort

It meets all the requirements of an FOI and I do not believe that it should be declined.

A full history of my FOI request and all correspondence is available on the Internet at this address:
<https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.whatdotheyknow.com>

[%2Frequest%2Femails tofrom jim harra containi&data=04%7C01%7Cfoi.request%40hmrc.gov.uk%7C6881858d764e43030fb108d8d0d75983%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C637488970635001908%7CUnknown%7CTWFpbGZsb3d8eyJWlloiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IklhaWwiLCJXVCI6Mn0%3D%7C3000&sdata=65ZxFuEwwzjusPgAUzUhw7QtSd85tVYTB%2BUAI5UZ6wM%3D&reserved=0](mailto:jim_harra_containi&data=04%7C01%7Cfoi.request%40hmrc.gov.uk%7C6881858d764e43030fb108d8d0d75983%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C637488970635001908%7CUnknown%7CTWFpbGZsb3d8eyJWlloiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IklhaWwiLCJXVCI6Mn0%3D%7C3000&sdata=65ZxFuEwwzjusPgAUzUhw7QtSd85tVYTB%2BUAI5UZ6wM%3D&reserved=0)

Yours faithfully,

[REDACTED]

Please use this email address for all replies to this request:

[REDACTED]@whatdotheyknow.com

EMAIL 15 – NO ATTACHMENTS

From: FOI Team <foi.team@hmrc.gov.uk>

Sent: 15 February 2021 12:15

To: [REDACTED]@whatdotheyknow.com

Subject: Request for information - Ref: IR2021/01389

Our ref: IR2021/01389

Dear [REDACTED],

Freedom of Information Act 2000 Acknowledgement

Thank you for your communication of 14th February which has been passed to HMRC's Freedom of Information Team.

We have allocated the above reference which you should quote if you need to contact us.

The Team will arrange for a reply to be sent to you which will either comply with HMRC's obligations under Freedom of Information Act or, if we think it's an enquiry that we don't need to address under the terms of the Act, let you know why. If it is the latter we will, if possible, pass it on to a more appropriate part of the Department for answer.

As you will appreciate, the coronavirus pandemic has provided unprecedented challenges for Government Departments including HMRC. Over the coming weeks our priorities are to provide critical existing and new Public Services for Government to support customers during this difficult time. As a result, resources may be diverted away from usual compliance or information rights work. HMRC aims to respond to all FOIA Requests within 20 working days. If for whatever reason this timescale cannot be complied with HMRC will, where possible, write to you explaining the reason for the delay and providing an estimated time for response.

Yours sincerely

HMRC Freedom of Information Act Team

EMAIL 16 – NO ATTACHMENTS

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

Sent: 15 February 2021 12:15

To: [REDACTED]@hmrc.gov.uk

Cc: IR2021/01389/ALC@hmrc.ecase.co.uk

Subject: IR2021/01389 - [REDACTED] - Draft to your SCS and [REDACTED] by 26th February

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 [IR2021/01389](#). 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: Mr [REDACTED]

Request: Please pass this on to the person who conducts Freedom of Information reviews. I am writing to request an internal review of HM Revenue and Customs's handling of my FOI request 'Emails To/From Jim Harra containing key phrases'. This request for an internal review is because you have HMRC have declined to provide the information requested. The request was:

"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"

The FOI has been rejected quoting section 14(1) of the FOIA. Claiming that this request is vexatious.

In the last response from HMRC it stated that I'd raised an inordinate number of requests .

I have only raised two FOI requests for emails and only four in total this year . It is HMRC's refusal to respond to them that has resulted in there being a number of exchanges to satisfy the two original requests.

In nearly all the requests HMRC have stated that they are vexatious. Is this a standard response from HMRC to avoid responding?

They are not vexatious and as you have stated in your response resulted in the release of

two considerable information disclosures identifying disturbing patterns of behaviour from an arm of the civil service. This on its own invalidates your argument that the request is “manifestly unjustified, inappropriate”

This request, and the details of operation that is revealing, is exactly the purpose of the Freedom of Information Act.

Are you suggesting that because HMRC have provided two considerable disclosures that further requests should be declined?

Clearly these requests are not a scattergun approach as they have already yielded to quote your response “two considerable information disclosures”

I do not accept that the provision of emails between two officers over a period of two months would impose a significant burden on HMRC as implied by a further paragraph in your response trying to imply that the request is vexatious. In fact the FOI request that provided the significant information disclosure had a much larger scope. This request does not place

Clearly this request is not fishing for information without target, as similar requests have yielded information that HMRC in their own emails have been resistant to share.

Although the FOIA states that I do not have to disclose my reasons for making a request, I will state the following.

It is clear from HMRC’s performance in front of the House of Lords that the evidence being presented was less than compelling. This FOI directly targets emails that may have been exchanged during this time discussing the subject.

I formally request that you reconsider your refusal to supply this information as this request is:-

Targeted

Not vexatious

Limited effort

It meets all the requirements of an FOI and I do not believe that it should be declined.

Case Adviser: [REDACTED]

Drafter target: 26th February

FOI Target: 12th March

EMAIL 17 – 1 ATTACHMENT

From: FOI Team <foi.team@hmrc.gov.uk>
Sent: 23 March 2021 19:36
To: [REDACTED]@whatdotheyknow.com
Subject: Request for information - Ref: IR2021/01389

Dear [REDACTED],

We are writing in response to your request for information, received 14 February.

Yours sincerely,

HMRC Freedom of Information Team

EMAIL 4 – 30 ATTACHMENTS WITHHELD UNDER SECTION 36(2)(C) FOIA

EMAIL 5 – 1 ATTACHMENT WITHHELD UNDER SECTION 36(2)(C) FOIA

EMAIL 6 – 1 ATTACHMENT WITHHELD UNDER SECTION 36(2)(C) FOIA



HM Revenue
& Customs

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

Mr [REDACTED]

By email: [REDACTED]
[REDACTED]

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 18 January 2021
Our ref: FOI2020/03893

Dear [REDACTED]

Freedom of Information Act 2000 (FOIA)

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

"The request was for :

"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"

You have rejected on the grounds that there would be too many emails in this two month period

In order to limit the number of emails, please provide emails only between Jim Harra and Mary Aiston that contain the phrases defined above."

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.

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 making this judgement I have taken consideration of the fact that within a period of three months you have submitted seven requests to HMRC seeking emails of senior officials on

the subject of the Loan Charge. These requests have resulted in two considerable information disclosures.

Upon balancing the burden of compliance against the purpose and value of your request it is noted that your series of requests demonstrates what is referred to by the ICO as the scattergun approach. This being that the requests appear 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.

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



HM Revenue
& Customs

Mr [REDACTED]

By email: [REDACTED]
[REDACTED]

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

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 18 January 2021
Our ref: FOI2020/03893

Dear [REDACTED]

Freedom of Information Act 2000 (FOIA)

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

"The request was for :

"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

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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



HM Revenue
& Customs

EMAIL 11 ATTACHMENT

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

Mr [REDACTED]

By email: [REDACTED]
[REDACTED]

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 19 January 2021
Our ref: FOI2020/03893

Dear [REDACTED],

Freedom of Information Act 2000 (FOIA)

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

"The request was for :

"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"

You have rejected on the grounds that there would be too many emails in this two month period

In order to limit the number of emails, please provide emails only between Jim Harra and Mary Aiston that contain the phrases defined above."

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.

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In making this judgement I have taken consideration of the fact that within a period of three months you have submitted seven requests to HMRC seeking emails of senior officials on

the subject of the Loan Charge. These requests have resulted in two considerable information disclosures.

Upon balancing the burden of compliance against the purpose and value of your request it is noted that your series of requests demonstrates what is referred to by the ICO as the scattergun approach. This being that the requests appear 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.

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



HM Revenue
& Customs

EMAIL 17 ATTACHMENT

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

Mr [REDACTED]

By email: [REDACTED]

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 23 March 2021
Our ref: IR2021/01389

Dear [REDACTED]

Freedom of Information Act 2000 (FOIA)

Thank you for your email of 14 February, which seeks a review of our original response to your information request.

To clarify, HMRC's refusal of your initial request was not owing to the number of individual requests made but rather due to the aggregated burden of complying with your requests over a period of time.

Your series of requests are equivalent to seeking access to every email sent to or by Jim Harra referencing either disguised remuneration or the Loan Charge. This is contrary to ICO guidance on making effective information requests:

'Don't - Send 'catch-all' requests for information (such as 'please provide me with everything you hold about 'x') when you aren't sure what specific documents to ask for.'

Where HMRC have been able to previously disclose information to you, this is where you have provided more specific criteria for your search.

In this instance, whilst you have provided your reasoning for making your request you are seeking all emails sent by or to Jim Harra referencing disguised remuneration in a three-month period. Such requests are referred to by the ICO as fishing. This is where an applicant submits a very broad request in the hope that it will catch something noteworthy or otherwise useful.

Whilst fishing for information is not, in itself, enough to make a request vexatious, some requests may:

- Impose a burden by obliging the authority to sift through a substantial volume of information to isolate and extract the relevant details;
- Encompass information which is only of limited value because of the wide scope of the request;
- Create a burden by requiring the authority to spend a considerable amount of time considering any exemptions and redactions;
- Be part of a pattern of persistent fishing expeditions by the same requester.

An initial search based upon your requested terms yielded in excess of 600 email conversations.

The ICO provide that a public authority may apply section 14(1) where it can make a case that the amount of time required to review and prepare the information for disclosure would impose a grossly oppressive burden on the organisation.

Having reviewed HMRC's response to your initial request in conjunction with the information within scope, I am content that compliance with this request would impose an unreasonable burden upon the department for the following reasons:

- The requester has asked for a substantial volume of information AND
- The authority has real concerns about potentially exempt information, which it will be able to substantiate if asked to do so by the ICO AND
- Any potentially exempt information cannot easily be isolated because it is scattered throughout the requested material.

If you are not content with the outcome of this internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs