

Mr Stephen Campbell

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18 January 2021

Ref: FOI2020/46039

Dear Mr Campbell

Freedom of Information Act 2000

Thank you for your enquiry of 16 December 2020, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"I would like to ask HMT to share the Amyas Morse Loan Charge Review draft that was shared with a small number of HMRC staff under "strictly controlled conditions" and was (apparently) marked-up by hand before being returned to Loan Charge Review Secretariat for factual errors to be corrected.

I originally made an FOI under the following request :

https://www.whatdotheyknow.com/request/selection_of_loan_charge_review#incoming-1692688

In the response to this, HMRC confirmed that they received a printed draft of the Morse Review which was marked-up by hand and returned to the Loan Charge Review Secretariat. I am asking that the supplied draft be shared so that the "factual errors" corrected by the small HMRC team can be ascertained.

Please publish the review draft document in full and in the state it was in before being printed and handed over to the small HMRC team who manually checked it. Unfortunately, HMRC didn't keep a record of the marked-up version they handed back to LCR Secretariat but an electronic version of the draft is obviously available from the computer systems supplied to the HMC staff who were seconded to the independent LCR team.

The paragraph on page 2 of the FOIA response I received from HMRC makes clear that LCR Secretariat has the relevant document version:

"A small number of government officials in HMRC and HM Treasury were provided early sight of the Independent Loan Charge Review under strict and controlled conditions. This was to correct any factual errors ahead of publication and was provided in hard copy. All copies were returned to Sir Amyas Morse and the Review team and HMRC did not retain any copies.

"

I am asking for the electronic version of the document draft that produced this hard copy to be produced in full."

Following a search of our records, we can confirm that HM Treasury does not hold information within the scope of your request.

The draft document requested was produced by the Independent Loan Charge Review (the Review) team and not the Treasury. Treasury staff seconded onto the Review team had a clear remit to support Sir Amyas Morse in the conduct of the Review; their work on the Review team was separate from their role as Treasury officials before or after the Review.

Further, and as stated in the Independent Loan Charge Review (D15, page 71):

"All evidence received by the Review will be destroyed at its conclusion and those that provided evidence were informed of this at the time."

Any electronic draft of the document requested would have been destroyed as part of this process.

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

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