

Steven Evans

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7 December 2022

Dear Steven Evans

Ref: FOI2022/22913

## Freedom of Information Act 2000

Thank you for your enquiry of 10 November 2022, 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*I originally made an FOI under the following request :*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://gbr01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.whatdotheyknow.com%2Frequest%2Fs&data=05%7C01%7Cfoirequests%40hmtreasury.gov.uk%7Cfb4276f466224eafc5b808dac326663d%7Ced1644c505e049e6bc39fcf7ac51c18c%7C0%7C0%7C638036866936843281%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=j5wUZOW0UnDTpvURiwbQGCPIDhAWTxM6Ea5Seo%2F%2Flo%3D&reserved=0...>

*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."*

As you may be aware, the Information Commissioner's Office (ICO) has recently found in HM Treasury's favour in relation to an identical request (ICO reference IC-99461-W7Y6). The ICO found that HM Treasury was entitled to reply upon section 12 to refuse this request and acknowledged that on the balance of probabilities, HM Treasury is unlikely to hold the information.

The ICO's Decision Notice can be found here: <https://ico.org.uk/action-weve-taken/decision-notices/ic-99461-w7y6/>

HM Treasury has received a number of FOI requests identical to this one. We believe that requesters are acting in concert with a view to disrupting the work of the department. The ICO has found such an activity to be vexatious and we therefore consider it engages section 14(1) of the FOI Act.

We would ask you to bear this in mind when considering making further FOI requests as you should be aware that we may refuse a request if we consider it engages Section 14(1).

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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## **Your right to complain under the Freedom of Information Act 2000**

If you are not happy with this reply, you can request a review by writing to HM Treasury, Information Rights Unit, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 40 working days of the date of this letter.

Email: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury which is outlined above.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).