



# HM Revenue & Customs

Mr George Tsigarides

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## Central Policy

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## DX

**Date** 19 July 2016  
**Our ref** See Annex A  
**Your ref**

Dear Mr Tsigarides

### Freedom of information Act (FOIA)

Thank you for your 5 separate emails of 1, 5, 6 and 13 May 2016 asking HMRC to carry out an internal review of our response to your information requests.

### Your requests

Please find a copy of each of the requests you submitted to HMRC at Annex A.

### Our response

We responded on 13 May 2016 informing you that HMRC would not be considering your request under the provisions of the FOIA. Section 1 of FOIA gives applicants the right of access to recorded information; as your request sought yes/no answers it did not fall to be answered under FOIA.

To be helpful outside the provisions of FOIA, the response set out the obligation to pay income tax and directed you to published information.

The response also noted HMRC's concern about the burden that your requests are placing on those responsible for dealing with them. The response advised that HMRC will be actively considering the guidance published by the Information Commissioner's Office (ICO) on dealing with vexatious requests (section 14 FOIA) should you submit any request in future.

### Your request for an internal review

Following the issue of HMRC's response declining to consider your request under FOIA, you submitted a request for an Internal Review on 1, 5, 6 and 13 May submitting the following generic email:

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



*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*

*[ It appears that HMRC has determined not to answer any of my FOIA requests. I will be grateful if you would kindly explain why HMRC has taken this decision, as it appears in the public record that HMRC is being deliberately evasive, which suggests that HMRC has records that it wants to deny it has. ]*

## **Outcome of the internal review**

The purpose of an internal review is to consider whether HMRC met its obligations under the terms of the FOIA.

HMRC maintains that your requests are not seeking recorded information; officials are not required under FOIA to provide a yes or no response.

HMRC's response outlined that Section 1 of the FOIA gives applicants the right of access to recorded information held by a public authority.

I have provided the following link to the Information CO's guidance for reference:  
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/receiving-a-request/>

The ICO guidance sets out the following:

*Even if a request is not valid under the Freedom of Information Act, this does not necessarily mean you can ignore it..... You also have an obligation to provide advice and assistance to requesters. Where somebody seems to be requesting information but has failed to make a valid freedom of information request, you should draw their attention to their rights under the Act and tell them how to make a valid request.*

HMRC discharged its duty in providing advice and assistance by directing you to published information that sets out the relevant legislation, the obligation to pay income tax and guidance on National Insurance contributions. HMRC's response also directed you to the ICO's guidance on how to access information from a public body that would better inform you on how to submit a valid request.

Taking these points in to account, I am satisfied that HMRC were correct in our response of 13 May 2016 to refuse to consider your correspondence as a valid request under the provisions of FOIA.

## **Appeal process**

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). You can make a complaint to the ICO by post to: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Stella Smith  
Freedom of Information team

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.