



HM Revenue & Customs

Local Compliance

Strategy & Performance S0483
PO Box 3900
GLASGOW
G70 6AA

Mr Dave Hall

By email:

request-215625-
e7cec7fd@whatdotheyknow.com

Phone 03000 543354

09.00 am to 4.00 pm Monday to Friday

Web www.gov.uk

Date 4 August 2014
Our ref FOI 2126/14

Dear Mr Hall,

Internal Review of your Freedom of Information request

Thank you for your e-mail received on 7 July 2014 in which you expressed dissatisfaction with the response to your request for information under the Freedom of Information Act 2000 (FOIA), and the manner in which the request was handled by HM Revenue and Customs (HMRC).

When you are dissatisfied with HMRC's response to your FOI request, HMRC will undertake an Internal Review of your request and our reply, to ensure we have handled your request correctly and to correct any errors. I am undertaking that internal review. At the end of this letter I will also explain how you can take the matter further if you are still dissatisfied.

Your request

In your request dated 8 June 2014 you made the following request: -

Which Premier League football club failed to pay some employees the legal minimum wage as reported by the BBC on 7 June 2014?

Our response

Our letter dated 7 July 2014 confirmed HMRC held information in scope of your request but it was being withheld under the exemption at section 44(1)(a) of the FOIA.

The Internal Review

The purpose of the Internal Review is to provide a fair and thorough review of decisions made pursuant to the FOIA.

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



Your original request was received on 8 June 2014. I can see that the final response letter was issued on 7 July 2014 within the 20 working day deadline required by Section 10(1) of the Act. Our response gave you information about your right to request a review and to complain to the Information Commissioner in accordance with Section 17(7) of the Act.

The Act gives applicants two rights in respect of information held by a public authority: -
(1) a right to be told if the information is held (known as the duty to confirm or deny); and
(2) a right to have that information communicated.

In respect of the duty to confirm and deny, a public authority does not have to comply with this if it effectively means that an authority would be communicating the information that was exempt.

Conclusion

I uphold the decision to cite section 44(1a) in this case. Section 44 is an absolute exemption and, as already explained in the appendix to our response dated 7 July 2014 does not require a consideration of the public interest.

As was mentioned in the original response the football club did not meet the criteria for release under the pre-October 2013 scheme and so was not released. The 25 companies and individuals you refer to in your request for a review did make those criteria or met the criteria of the post-October 2013 scheme, as appropriate.

Appeal Process

As previously advised, if you are not content with the outcome of this review of your request for information under the FOIA, you may apply directly to the Information Commissioner, who can be contacted at:

The Information Commissioners Office
Wycliffe House
Water lane
Wilmslow
Cheshire
SK9 5AF

Yours sincerely

Mark Banger
FOI Team

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