



**HM Revenue
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Date 13 July 2009
Our Ref FOI 1699/09
Your Ref

www.hmrc.gov.uk

Freedom of Information Act 2000

Dear Mr McLaughlin,

Your e-mail of 15th June 2009 requested the following information under the Freedom of Information Act 2000 (FOIA):

"With reference to the Amendment to the Memorandum of Understanding on Royal Taxation that the Chancellor announced to the House of Commons on 22nd April 2009, please disclose how this proposal came to be initiated in HMRC."

The information you request is exempt from disclosure under section 44(1)(a) of the FOIA, which exempts information if its disclosure is prohibited by any enactment. In this instance, the relevant enactment is the Commissioners for Revenue and Customs Act (CRCA) 2005. The effect of section 23 of CRCA is that information we hold in connection with one of our functions, and which identifies a person or enables their identity to be deduced, is exempt from disclosure under FOI. Section 44 is an absolute exemption under the FOIA.

If you are not happy with this reply you may request a review by either emailing 'xxx.xxxxxx@xxxx.xxx.xx', or by writing to the HMRC FOI Team, Room 4/52, 100 Parliament Street, London SW1A 2BQ. You must request a review within two months of the date of this letter. 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 internal review, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the review procedure provided by HMRC. He

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



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can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF, or by e-mail: enquiries@ico.gsi.gov.uk.

Yours sincerely

Teresa Chance