



Central Policy

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James Harvey
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Date 5 December 2011
Our ref FOI 2577/11
Your ref

e-mail teresa.chanxx@xxxx.xxx.xxx.xx

Dear Mr Harvey,

Request for information under the Freedom of Information Act 2000 (FOIA)

Thank you for your e-mail dated 6th November 2011, requesting information under the above Act.

You asked:

*“(a) The number of times that premises have been searched under section 161 (writ of assistance) of the CEMA 1979.
(b) The number of times that premises have been searched under section 161A (search warrant) of the CEMA 1979.
For the last full year for which figures are available.”*

I can confirm that HMRC holds information that falls within the description specified in your request. However, we estimate that the cost of complying with your request would exceed the appropriate limit of £600. The appropriate limit is specified in regulations and for central government is set at £600. This represents the estimated cost of one person spending 3.5 working days determining if the department holds the information. This includes locating, retrieving and extracting the information. Under section 12(1) of the Freedom of Information Act 2000 the department is not obliged to comply with your request and we will not be processing it further.

By way of advice and assistance, I can however say regarding (a) that the annual return for Writ of Assistance usage figures for April 2010 – March 2011 is 172.

Regarding (b), no annual returns are required to be made in respect of search warrants. Some management information is kept but it would be necessary to carry out further searches to establish the exact legislation used on each occasion. Please note that HMRC

carries out most premises searches under a variety of other legislation, or in limited circumstances, by consent.

If you are not happy with this reply you may request an internal review by e-mailing xxx.xxxxxx@xxxx.xxx.xxx.xx or by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street, London SW1A 2BQ. You must request a review within 2 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 happy 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 can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF. E-mail: enquiries@ico.gsi.gov.uk

Yours sincerely

Teresa Chance