

Department for Work and Pensions (DWP)
Central Freedom of Information Team

freedom-of-information-request@dwp.gov.uk

Our reference: IR2020/23775

Date: 18 June 2020

Dear Mr McGregor

Thank you for your Freedom of Information review request received on 17 May. You asked:

I am writing to request an internal review of Child Maintenance Service's handling of my FOI request 'Tax Avoidance & Evasion Policies & Guidance'.

I find it incomprehensible that the DWP as a government department does not have any policies or guidance relating to tax evasion or tax avoidance. Please would you review accordingly.

DWP Response:

I am of a senior grade to the person who dealt with your request, I was not involved previously, and can confirm that I have carried out an internal review. I am now in a position to respond to you. I am content that your original request was dealt with correctly.

In response to request 43029 of 3 December 2019 you asked procedures relating to tax avoidance and evasion and we advised we did not have specific procedures, but advised about Financial Investigation Unit referrals and data sharing.

In response to 43231 received in 5 December 2019 asking about procedures for various scenarios when inaccurate income information is provided to HMRC, we provided you with a number of documents/procedures relating to income changes. This included a document called *Financial Investigation Unit FIU summary*. This provided a view on what action is taken by caseworkers around complex earnings or where they suspect there may be income irregularities.

Outside of the FOI Act we also advised that Financial Investigation Unit (FIU) shares information with HMRC when there is evidence of tax irregularities.

I hope this is helpful but if you have any queries about this letter please contact me quoting the reference number above.

Yours sincerely,

DWP Central FoI Team

Your right to complain under the Freedom of Information Act

If you are not content with the outcome of the internal review you may apply directly to the Information Commissioner's Office for a decision. Generally, the Commissioner cannot make a decision unless you have exhausted our own complaints procedure. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow Cheshire SK9 5AF

Web: ico.org.uk/Global/contact_us or telephone 0303 123 1113 or 01625 545745