

Mr Trew Ray

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12 February 2021

Ref: FOI2021/02588

Dear Mr Ray

Freedom of Information Act 2000

Thank you for your enquiry of 22 January 2021, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"How many submissions were made to the Sir Amyas Morse Loan Charge review from the tax bar? How many were refused? How many were submitted/allowed?"

Following a search of our records, we can confirm that HM Treasury (HMT) does not hold information within the scope of your request.

HMT staff seconded onto the Review team had a clear remit to support Sir Amyas Morse in the conduct of the Review; their work on the Review team was separate from their role as HMT officials before or after the Review.

They were provided with separate IT equipment and email addresses to be used while performing their duties on the Review. Records relating to the Review, including the number submissions, number of refused submissions and grounds for their refusal, were not stored on HM Treasury systems and all evidence received by the Review team was destroyed at the conclusion of the Review, as explained in the Review report (page 71) found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/854387/Independent_Loan_Charge_Review_-_final_report.pdf .

The Review report also explains on page 68 that "over 700 personal testimonies and contributions from 37 tax and legal experts" were considered alongside "evidence provided in meetings following external consultations with stakeholders". Further to this, the Review report states that any conflicts of interest were accounted for when accepting evidence for the Review. A full list of stakeholders Sir Amyas Morse met with while conducting his review is provided in Annex B (pages 65-66) of the Review report.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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