



HM Revenue

& Customs

Mr Daniel Wilkes  
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Date: 23 January 2019  
Our ref: IR2018/02681

Dear Mr Wilkes

### Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 5 December, for the following information:

"I am writing to request an internal review of HM Revenue and Customs's handling of my FOI request 'Tax relief for medical professional (i.e. Royal College) examinations.' Your reference: FOI2018/02520

HMRC declined my request for "Any list of professional examinations that you hold which are approved for tax relief. (Such a list being as distinct from the openly published List 3 of approved Professional Organisations)" using the exemption under Section 31 (1) d of the Freedom of Information Act.

The Freedom of Information Team argued that release of this list would "prejudice the assessment or collection of tax." I would agree with the team that there is indeed a strong public interest in the release of information that would help those making genuine claims and cannot accept their counter-argument that this is likely to lead to an increase in fraudulent claims as the grounds for declining to release the requested information. They have offered no evidence for the assertion that fraudulent or incorrect claims would increase were the list released, and such concerns would appear to be mitigated by the advice provided and the explanation that all such assessments are made on an individual basis. It appears that the team have not considered the converse of their argument - that HMRC's interest is in ensuring that people pay the correct amount of tax and that refusing to publish this information may mean that people who could claim tax relief for such matters do not claim and hence overpay. I am disappointed by the reference to tax evasion and avoidance and to honesty in the letter - as these imply that the request is meant to further such dishonest activities when in fact my aim was to seek information to enable people to make appropriate requests for tax relief where this is something to which they are entitled under the referenced case law.

I am requesting a review of the application on the grounds that I do not believe that the test for the qualified exemption under Section 31(1)d of FOIA and consequent withholding of this information are met and consequently that the list which I requested and which HMRC has indicated it holds should be released. I believe that the team have erred in their application of the public interest test and the genuine public interest would significantly outweigh the purported risks outlined.

A full history of my FOI request and all correspondence is available on the Internet at this address: [https://www.whatdotheyknow.com/request/tax\\_relief\\_for\\_medical\\_professio](https://www.whatdotheyknow.com/request/tax_relief_for_medical_professio)

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



## Internal review

The purpose of an Internal Review is to assess how your FOI request was handled in the first instance and to determine whether the original decision given to you was correct.

We received your request on 15 November 2018 and responded by email 05 December 2018. This was within the statutory deadline in compliance with section 10(1) of the FOIA.

The response also set out HMRC's review procedure and your right to complain to the Information Commissioner, as required by section 17(7) of the FOIA.

## Considerations

In reconsidering your request I have reviewed both the information held by HMRC, the exemption cited and how this interacts with the information sought.

We are sorry to learn you were unhappy with the initial response you received to your request and following a review, we are pleased to release the list to you. We have attached the list to this response. However, in releasing the list I would draw your attention to the following points:

- **The list is not exhaustive** and does not cover all of the courses that may qualify for tax relief.
- Even if a course is on the list it does not mean the fees automatically qualify for tax relief. Eligibility for relief will depend on whether the employee meets the conditions under s336 ITEPA 2003 and the training was an intrinsic contractual duty of their employment.

The list was created for internal HMRC use to streamline the processing of claims and handle enquiries from customers regarding their eligibility for tax relief, for fees for professional examinations. It was never intended to be exhaustive but helps to reduce the need for customers to provide additional supporting documentation for courses that HMRC has already accepted qualify for tax relief.

HMRC will now be arranging for the list to be included in its published guidance. It will be presented in a more user friendly lay-out, however, we did not want to delay getting this reply to you.

We hope this has addressed your concerns fully.

## Conclusion

For the reasons provided above, I conclude that the information, that is held, is not exempt from disclosure as provided by s31(1)(d) of the FOIA.

## Appeal process

If you are not content with the outcome of this internal review, you can complain to the Information Commissioner's Office (ICO). You can make a complaint to the ICO by post to: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF. Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team