

FREEDOM OF INFORMATION ACT 2000 (SECTION 50)

DECISION NOTICE

Dated **2005**

Name of Public Authority: Inland Revenue

Address of Public Authority: 1 Parliament Street
London
SW1A 2BQ

Nature of Complaint

The Information Commissioner (the "Commissioner") has received a complaint which states that on 3 February 2005 the following information was requested from the Inland Revenue under section 1 of the Freedom of Information Act 2000 (the "Act"):

"What action has been taken as regards each of these instances of failed standards."

- failure to give priority to identifiable Self Assessment refunds from 1996-7 onwards
- failure to recognise this injustice when the complainant raised the matter in September 2000
- resistance to reform until June 2003
- resistance fortified by a number of untruthful, misleading or irrelevant statements by senior officials
- refusal to recognise any fault, or to justify any of these statements

It is alleged that the Inland Revenue refused to supply the information requested by the complainant.

The Commissioner's Decision

Under section 50(1) of the Act, except where a complainant has failed to exhaust a local complaints procedure, or where the complaint is frivolous or vexatious, subject to undue delay, or has been withdrawn, the Commissioner has a duty to consider whether the request for information has been dealt with in accordance with the requirements of Part I of the Act and to issue a Decision Notice to both the complainant and the public authority.

The Commissioner's decision is as follows:

(1) On 17 February 2005 the Inland Revenue informed the complainant that they did not agree with his view “that any standards have been failed in these matters” and that consequently they had no information to provide to the complainant. The complainant then sent further related letters dated 19 and 22 February 2005 to the Inland Revenue. In an attempt to draw the continuing correspondence to a close, the Inland Revenue replied to the complainant on 3 March 2005 confirming that they had nothing further to add to their earlier response.

(2) The Commissioner recognises that the complainant’s request for information is framed in general and subjective terms focusing on the complainant’s opinions of the alleged actions of the Inland Revenue. The Inland Revenue have stated that they have no information to provide in response to his request.

The Commissioner’s decision is that the information requested by the complainant is not held by the Inland Revenue and therefore cannot be provided to the complainant. The Inland Revenue is consequently not in breach of section 1 of the Act.

Right of Appeal

Either party has the right to appeal against this Decision Notice to the Information Tribunal (the “Tribunal”). Information about the appeals process can be obtained from:

Information Tribunal	Tel: 0845 6000 277
Arnhem House Support Centre	Fax: 0116 249 4253
PO Box 6987	Email: informationtribunal@dca.gsi.gov.uk
Leicester	
LE1 6ZX	

Any Notice of Appeal should be served on the Tribunal within 28 days of the date on which this Decision Notice is served.

Dated the day of 2005

Signed:

Graham Smith
Deputy Commissioner

Information Commissioner
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF