

Freedom of Information Act 2000

Decision notice

Date: 25 January 2016

Public Authority: HM Revenue & Customs
Address: 100 Parliament Street
London
SW1A 2BQ

Decision (including any steps ordered)

1. The complainant requested information relating to a complaint against HM Revenue & Customs (HMRC). The Commissioner's decision is that HMRC has breached section 10(1) of the Freedom of Information Act 2000 (the Act) because it has not responded to the complainant's request.
2. The Commissioner requires the public authority to take the following steps to ensure compliance with the legislation.
 - Issue a substantive response to the complainant under the Act by either complying with section 1(1) or issuing a valid refusal notice (which includes the outcome of any public interest considerations, if relevant).
3. The public authority must take these steps within 35 calendar days of the date of this decision notice. Failure to comply may result in the Commissioner making written certification of this fact to the High Court pursuant to section 54 of the Act and may be dealt with as a contempt of court.

Request and response

4. On 10 August 2015, the complainant wrote to HMRC and requested information in the following terms:

"I would be grateful if you could forward copies of all correspondence relating to my complaint against HMRC which was being pursued by [Employee A].

The case file was XSTTO/5133

But your search should include any reference to [complainant's name]; [complainant's company] and/or VAT (cost sharing)."

5. HMRC responded on 20 August 2015 and acknowledged receipt of the request and provided it with a reference number. Further correspondence followed, but nothing which meets with HMRC's obligations under the Act.

Scope of the case

6. The complainant contacted the Commissioner on 29 September 2015 to complain about the way her request for information had been handled.
7. The Commissioner considers the scope of the case to be whether HMRC has complied with section 10(1) of the Act.

Reasons for decision

8. Section 10(1) of the Act states that public authorities must comply with section 1(1) within 20 working days of receipt of the request.
9. HMRC is obliged under section 1(1) of the Act to confirm or deny whether recorded information relevant to the complainant's request is held and then provide it, unless there is an exemption which prohibits it from doing so (in which case a refusal notice must be issued).
10. HMRC acknowledged the complainant's request on 20 August 2015. The twentieth working day after this was 18 September 2015. As HMRC did not issue a response by this date – and has still not done so - it has breached section 10(1) of the Act. The Commissioner therefore requires HMRC to issue a response to the complainant under the Act.

Right of appeal

11. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)
GRC & GRP Tribunals,
PO Box 9300,
LEICESTER,
LE1 8DJ

Tel: 0300 123 4504

Fax: 0870 739 5836

Email: GRC@hmcts.gsi.gov.uk

Website: <http://www.justice.gov.uk/tribunals/general-regulatory-chamber>

12. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
13. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

Signed

**Alexander Ganotis
Group Manager
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Wilmslow
Cheshire
SK9 5AF**