

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 5 December 2022

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

Decision

1. The complainant requested information from HM Revenue and Customs (HMRC) relating to Sports Survival Package Loans awarded to Premiership Rugby Clubs.
2. The Commissioner's decision is that, on the balance of probabilities, HMRC does not hold information within the scope of the request.
3. The Commissioner does not require HMRC to take any steps.

Request and response

4. On 23 August 2022, the complainant wrote to HMRC and requested information in the following terms:

"Please could you treat the following questions as a request for information under the Freedom of Information Act. All these questions relate to Premiership Rugby Clubs.

- 1) How many Premiership Rugby Clubs benefitted from Sports Survival Package Loans?
- 2) What was the total value of these loans?
- 3) What is the lowest and highest value loans?

- 4) Is Sport England responsible for recouping payments – or is that handled by government / HMRC?
 - 5) What is the average length of the loan term for the Sport Survival Package?
 - 6) What is the longest and shortest loan term?
 - 7) How long after the first payment are repayments typically due?
 - 8) How regularly are payments collected?
 - 9) What is the average rate of interest on the Sport Survival Package loans?"
5. The final position of HMRC was that it does not hold information within the scope of the request.

Reasons for decision

6. This reasoning covers whether HMRC is correct when it says that it does not hold information within the scope of the request.
7. The complainant considers HMRC to hold information within the scope of their request. In their complaint to the Commissioner, the complainant stated that they do not consider HMRC to have searched for information within the scope of their request. The complainant believes that HMRC is responsible for collecting loan repayments and, therefore, HMRC should hold information within the scope of their request.
8. HMRC's position is that it does not hold information within the scope of the request. In its internal review response, HMRC explained that as the Sports Survival Package Loans were not administered by HMRC and HMRC is not responsible for collecting the loan repayments, it does not hold any information within the scope of the request.
9. HMRC explained that the Sports Survival Programme was managed by Sports England and the funding for the Sports Survival Package Loans was provided by the Department for Digital, Culture, Media and Sport. Therefore, HMRC considers that information within the scope of the request is likely to be held by both Sports England and the Department for Digital, Culture, Media and Sport rather than HMRC.
10. The Commissioner has considered HMRC's position and accepts HMRC's reasoning for not holding information within the scope of the request. Therefore, his decision is that, on the balance of probabilities, HMRC does not hold information within the scope of the request.

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: 0203 936 8963

Fax: 0870 739 5836

Email: grc@justice.gov.uk

Website: 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

Michael Lea
Team Manager
Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF