



**Information Commissioner's Office**  
Promoting public access to official information  
and protecting your personal information

## **FREEDOM OF INFORMATION ACT 2000 (SECTION 50)**

### **DECISION NOTICE**

**Dated 23 March 2006**

**Name of Public Authority:** Her Majesty's Revenue and Customs

**Address of Public Authority:** 100 Parliament Street  
London  
SW1A 2BQ

#### **Nature of Complaint**

The Information Commissioner (the "Commissioner") has received a complaint which states that the following information was requested from Her Majesty's Revenue and Customs ("HMRC") under section 1 of the Freedom of Information Act 2000 (the "Act"): "

- a) a copy of your guidance manual to staff on how to determine appeals;
- b) the grade of Mr...*[name of appeals processing officer]*... (e.g. Executive Officer, Principal);
- c) the extent and nature of training received by Mr...*[name of appeals processing officer]*... in determining appeals;
- d) the time allocated by management to staff for considering and determining each appeal;
- e) the proportion of appeals allowed (in part or in full separately); and
- f) the extent to which decisions by Mr...*[name of appeals processing officer]*... vary from the average."

It is alleged that HMRC did not respond to the request within 20 working days.

#### **Relevant statutory provisions under the Act**

Section 10(1) of the Act states:

"...a public authority must comply with section 1(1) promptly and in any event

not later than the twentieth working day following the date of receipt.”

### **Review of the case**

The Commissioner has considered only whether HMRC dealt with the request within the statutory time limits.

The complainant made the request by letter dated 22 August 2005. HMRC advised the Commissioner that it received the request on 23 August 2005. HMRC says that it had drafted a response to the request within 20 working days but amendments to that response were made which led to a delay in dispatch. HMRC advised the Commissioner that the final response was sent out to the complainant on 26 October 2005.

### **The Commissioner’s Decision**

Under section 50 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a local complaints procedure, or where the complaint is frivolous or vexatious, subject to undue delay, or has been withdrawn, the Commissioner is under a duty to consider whether the request for information has been dealt with in accordance with the requirements of Part I of the Act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 in this case is as follows:

The complainant made the request by letter dated 22 August 2005. According to HMRC, the request was received on 23 August 2005. HMRC did not respond substantively to the request until 26 October 2005.

HMRC has therefore not dealt with the complainant’s request in accordance with the requirements of Part I of the Act in that it has failed to comply with section 10(1) in that it exceeded the statutory time limit for responding to a request made under section 1(1) of the Act.

### **Action Required**

As the complainant has now received a substantive response to her request, the Information Commissioner does not require that any remedial steps be taken by HMRC.

### **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 877
Arnhem House Support Centre	Fax: 0116 249 4253
PO Box 6987	Email: <a href="mailto:informationtribunal@dca.gsi.gov.uk">informationtribunal@dca.gsi.gov.uk</a>
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 23<sup>rd</sup> day of March 2006

Signed: .....

Phil Boyd  
Assistant Commissioner

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF