

Freedom of Information Act 2000 (FOIA) Decision notice

Date: 30 May 2024

Public Authority: HM Revenue & Customs

Address: 100 Parliament Square
London
SW1A 2BQX

Request:

The complainant requested the following information from HM Revenue & Customs on 29 February 2024:

"1. SCS Performance Objectives in Specific Divisions: Are there specific performance objectives related to increasing tax revenues set for Senior Civil Servants within the Debt Management and Counter Avoidance divisions of HMRC? If so, please provide:

- a) A brief description of these objectives.
- b) How these objectives are integrated into the overall performance assessment and reward framework for SCS.

2. Evaluation and Reward Criteria:

How are the achievements against these objectives evaluated, and what impact do they have on the determination of non-consolidated performance awards for SCS in these divisions?

3. Annual Outcome Data:

Can you provide any anonymized data or summaries that reflect the achievement of these objectives over the past fiscal years, specifically

relating to the enhancement of tax receipts by the Debt Management and Counter Avoidance divisions?"

Commissioner's Decision:

A public authority will breach section 10 of FOIA if it fails to respond to a request within 20 working days. Based on evidence available to the Commissioner, by the date of this notice the public authority has not issued a substantive response to this request. Therefore, the Commissioner finds a breach of section 10.

Steps:

The public authority must provide a substantive response to the request in accordance with its obligations under FOIA.

The public authority must take this step within 30 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 FOIA and may be dealt with as a contempt of court.

Right of Appeal:

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

Reference: IC-303194-M1W9



Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

**Information Commissioner
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF**