

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 28 November 2024

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

Decision (including any steps ordered)

1. The complainant has requested from HM Revenue and Customs (HMRC) correspondence exchanged with the Information Commissioner's Office relating to HMRC's backlog of subject access requests.
2. The Commissioner's decision is that the above public authority ("the public authority") breached section 10(1) of FOIA by failing to provide a valid response to the request within the statutory time frame of 20 working days.
3. The Commissioner does not require further steps to be taken.

Request and response

4. On 12 July 2024, the complainant wrote to the public authority and requested information in the following terms:

"Please can you provide me with a copy of all correspondence exchanged with the ICO in the last year relating to your backlog of subject access requests?"
5. The public authority responded on 26 November 2024.

Scope of the case

6. The complainant has confirmed that they are happy with the information they have now received, but wish to have the late response formally recorded.

Reasons for decision

7. Section 1(1) of FOIA states that:

“Any person making a request for information to a public authority is entitled –

 - (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and
 - (b) if that is the case, to have that information communicated to him.”
8. Section 10(1) of FOIA states that a public authority must respond to a request promptly and “not later than the twentieth working day following the date of receipt”.
9. From the evidence provided to the Commissioner in this case, it is clear that the public authority did not deal with the request for information in accordance with FOIA. The Commissioner finds that the public authority has breached section 10(1) by failing to respond to the request within 20 working days.

Right of appeal

10. 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

11. 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.
12. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

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