

Freedom of Information Act 2000 (Section 51)

Information notice

Date: 11 July 2024

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

Section 51

Under section 51 of the Freedom of Information Act 2000 (FOIA), which is set out below, the Information Commissioner (the Commissioner) has the power to serve a notice on a public authority requiring it to furnish him with any information he requires to enforce the requirements of FOIA.

51. – (1) If the Commissioner –

(a) has received an application under section 50, ...

he may serve the authority with a notice (in FOIA referred to as “an information notice”) requiring it, within such time as is specified in the notice, to furnish the Commissioner, in such form as may be so specified, with such information relating to the application, to compliance with Part I or to conformity with the code of practice as is so specified.

Application under section 50

1. The Commissioner has received an application under section 50, reference IC-295402-L1Q7, for a decision whether a request for information made by the complainant to HM Revenue and Customs on 22 January 2024, has been dealt with in accordance with the requirements of Part I of FOIA.

Nature of complaint

2. The complainant contacted the Commissioner on 17 March 2024 to complain about the way their request for information had been handled. The Commissioner wrote to the public authority on 24 June 2024 to make enquiries about its handling of the request but has not received a formal response to date.

Information required

3. In view of the matters described above the Commissioner hereby gives notice that in the exercise of his powers under section 51 of FOIA he requires that HM Revenue and Customs shall, within 30 calendar days of the date of this notice, furnish the Commissioner with a copy of the following information:
 - a substantive response to the Commissioner's letter dated 24 June 2024.

Failure to comply

4. Failure to comply with the steps described above may result in the Commissioner making written certification of this fact to the High Court (or the Court of Session in Scotland) pursuant to section 54 of FOIA, and may be dealt with as a contempt of court.

Right of appeal

5. There is a right of appeal against this information notice to the First-tier Tribunal (Information Rights). Information about the appeals process can 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

6. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this information notice is sent. If Notice of Appeal is served late the Tribunal will not accept it unless it is of the opinion that it is just and right to do so by reason of special circumstances.

Signed by

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