



HM Revenue & Customs

Mr Alexander Tiffin

By email:

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Our ref: FOI2018/01577

Dear Mr Tiffin

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 23 July, for the following information:

“I would like to know if you have unreleased Brexit related assessments. If so can you release them to me in full.

It has been reported today that you do indeed have, a so far unpublished impact assessment relating to our exit from the European Union.

This is very much within the public interest and ask that it be released without delay.

I would like to know what the HMRC envisages the impact on the UK's tax and VAT revenues would be in the event of a no deal.

Will revenues initially fall in the event in the event of a no deal? If so why?

What precautions you are taking and what is the cost of these precautions?”

I can confirm HMRC holds information within scope of your request. However, we consider your questions to seek information that is exempt from disclosure under section 35(1)(a) of the FOIA as it relates to the formulation or development of government policy. This is a qualified exemption and we are required to balance the public interest between disclosure and non-disclosure.

When assessing whether or not it is in the public interest to disclose the information to you, we took the following factors into account:

Public interest considerations favouring disclosure

- To promote government transparency and accountability. Openness will generally allow more informed debate and thereby increase trust in the quality of the decision making.
- Disclosure of the information may promote wider understanding for the public there is a general public interest in being able to assess the quality of advice being given to senior management and Ministers.
- We also recognise the broad public interest in furthering public understanding of the issues which public authorities deal with. There is a clear public interest in departments being transparent and open to scrutiny to increase diligence.

Public interest considerations favouring withholding the information

- The need to preserve a 'safe space' to debate live policy issues, including that which support the ongoing EU Exit negotiations. Disclosure at this time may cause unhelpful debate based on an incomplete picture of the policy. That in turn may distract officials from developing the policies effectively and may close off better options from being considered. There is a strong public interest in protecting against encroachment on the ability of ministers and/or officials to develop options freely and frankly.
- The policy making process must afford officials and ministers the opportunity to develop, and consider a full range of options to enable a set of balanced decisions to be reached.
- Public disclosure of ministerial documents of this nature would undermine the integrity of the policy and negotiating processes. HMRC continues to work closely with Ministers in preparing for a range of EU exit scenarios and it is important this work can be developed in confidence without being subject to any conscious or unconscious bias from external influences.

Therefore, on balance, we have reached the decision that it would not be in the public interest to disclose the information you have requested in this particular case.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office. You can do this by accessing the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

EU Transition Unit