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Date 9 September 2016
Our ref FOI 2499/16
Your ref

Web www.gov.uk

Dear Madam

Freedom of Information Act (FOIA)

Thank you for your request which was received on 28 August 2016, for the following information:

- A) Please provide a list of all sports clubs that have de-registered from the CASC scheme since 27th October 2015.
- B) Please provide a list of all CASC registered clubs as at 30th August 2016 so that we may make a comparison.

I can confirm that HMRC holds some information within scope of your request, but it is covered by the exemption at section 44(1)(a) of the FOIA, which applies when the information is prohibited from disclosure under any enactment.

In this instance, the relevant enactment is section 23(1) of the Commissioners for Revenue and Customs Act 2005 (CRCA). To determine whether information is covered by section 23(1) of the CRCA, we are required to consider two questions:

- is the requested information held in connection with a function of HMRC? and
- does the information relate to a "person" who is identified, or who could be identified from the information requested?

If, as in this case, the answers to both questions is "Yes", then the section 44(1)(a) FOIA exemption is engaged and our statutory duty of confidentiality (at section 18(1) of the CRCA) removes any possibility of disclosure under the FOIA on a discretionary basis.

The term "person" includes legal entities such as companies, trusts and charities, as well as living individuals. (See Schedule 1 of the Interpretation Act 1978.)

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours faithfully

Tony Johnson
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To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.