

[Redacted]

**From:** [Redacted]  
**Sent:** 08 February 2012 09:24  
**To:** [Redacted]  
**Subject:** FOI Reply 384

[Redacted]

**FOI Request 384**

Thank you for your email sent to the Scotland Office on 7 February 2012.

You asked for the following information under the Freedom of Information Act 2000:

*Which staff from the department or related agencies have been paid through "tax efficient" arrangements similar to those governing Ed Lester's employment at the Student Loans Company – i.e. where salary is paid to a limited company rather than to the individual - in each of the last three years?*

*I would like the response to include names of the individuals concerned, job titles and the period covered by the arrangements, and the justification for the special treatment afforded to them.*

The Scotland Office has completed its search for information.

The Scotland Office do not have any staff or related agency staff that have been paid through such an arrangement.

I hope you find this helpful.

If you are dissatisfied with the decision made in relation to your request you may ask for an internal review. A request for an internal review should be addressed to:

FOI Officer  
1 Melville Crescent  
EDINBURGH  
EH3 7HW

If you are not content with the outcome of the internal review you have the right to apply directly to the Information Commissioner for a decision. The contact details are:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
CHESHIRE  
SK9 5AF

If you have any queries about this letter please contact me.

Yours sincerely

[Redacted]  
Scotland Office  
[Redacted]  
1 Melville Crescent  
Edinburgh  
EH3 7HW

**From:** [Redacted] **On Behalf Of** [Redacted]  
**Sent:** 07 February 2012 12:13  
**Subject:**

*FOI REQUEST*

*Under the Freedom of Information act 2000, please disclose*

*Which staff from the department or related agencies have been paid through "tax efficient" arrangements similar to those governing Ed Lester's employment at the Student Loans Company – i.e. where salary is paid to a limited company rather than to the individual - in each of the last three years?*

*I would like the response to include names of the individuals concerned, job titles and the period covered by the arrangements, and the justification for the special treatment afforded to them.*

*I would prefer to receive the information in electronic format, to the enclosed email address. However, if it is more convenient, I would be happy to receive the information in hard copy format.*

01/03/2012

If my request is denied in whole or part, I ask that you justify all deletions by reference to specific exemptions of the act. I will also expect you to release all segregable portions of otherwise exempt material.

\*\*\*PLEASE NOTE, IN PARTICULAR, THAT I WILL NOT ACCEPT THE IMPOSITION OF QUALIFIED EXEMPTIONS ON A BLANKET BASIS; I WILL REQUIRE, AT THE VERY LEAST, EVIDENCE THAT AN ATTEMPT HAS BEEN MADE TO MAKE A PARTIAL DISCLOSURE OF AVAILABLE INFORMATION, IN A REDACTED, DIGESTED OR EDITED FORM.\*\*\*

I, of course, reserve the right to appeal your decision to withhold any information or to deny a waiver of fees.

Thank you for your assistance.

Yours Sincerely,

[Redacted signature]

[Redacted name]

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