

## Information Released under Freedom of Information Act

**Subject:** Request for full details of all penalties written off since 2002, the amounts of those penalties and the circumstances which resulted in those decisions.

**Date Released:** 10 March 2015

**Summary of request:** The enquirer requested full details of all penalties written off since 2002, the amounts of those penalties and the circumstances which resulted in those decisions.

### Information released

Unfortunately I am only able to supply you with the amounts in Value for year end of 2005 onwards. This is the date our finance systems were updated and the information captured.

Date	Value Waived	Value Upheld
2005	£188,750	£32,000,000
2006	£1,158,250	£30,300,000
2007	£1,176,400	£38,800,000
2008	£1,247,975	£42,000,000
2009	£3,591,725	£52,000,000
2010	£4,209,000	£108,251,000
2011	£3,865,000	£90,524,000
2012	£4,040,000	£88,138,000
2013	£3,230,000	£82,896,000
2014	£3,322,000	£82,703,000

I have considered the information contained within the correspondence concerning successful and non-successful appeals, but I must refuse your request for full details of these decisions, the appeals are third party information and also contain personal information which is exempt under section 40(2) of the Freedom of Information Act 2000.

I also consider that the information requested is exempt by virtue of section 41 FOIA as I believe that this information, which does not form part of the public register, carries with it an implicit obligation of confidence. Any disclosure under the freedom of information is a disclosure into the public domain, the disclosure of the reasons why a company's appeal was successful will be a disclosure to the public at large. I believe that the companies whose appeals were successful would not expect such information to be disclosed publicly.

Appeals can be made for a variety of reasons and our Late Filing Penalty Appeals manual describes the categories that appeals are logged under upon receipt by our Late Filing Penalty Appeals Team. I have inserted a link to the appeals manual for your information:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/394198/LFPAppealsManual\\_1\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/394198/LFPAppealsManual_1_.pdf)