



Ministry of Defence

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Our Reference: FOI2015/00542

6 March 2015

Dear [REDACTED]

Thank you for your email dated 9 December 2014 requesting the following information:

I have been requesting (unofficially) for copies of correspondence between the HMRC (and its predecessor) and the Army HR organisation (pay and allowances) for the years 2005 to 2010, with specific reference to the taxation or possible taxation of Army Travel Allowances.

You clarified your request in an email dated 14 January:

We should reduce the search to "Residence To Place of Duty" and "Home to Duty". That was the original name and the current name of the travel allowance.

I am treating your correspondence as a request for information under the Freedom of Information Act (FOI) 2000.

I apologise for the delay in responding to your request. This was due to the need to explore the holdings of other business areas in the department to ensure your request was complied with as fully as possible. A search for the information has now been completed and I attach three documents that fall within the scope of your request:

A letter and annex on dispensations for Armed Forces Allowances from MOD to HMRC dated 21 July 2006;

A document summarising a meeting between MOD and HMRC that took place on 8 April 2009;

E-mail correspondence of 19-20 October 2010 between MOD and HMRC.

Section 40(2) has been applied to some of the information in order to protect personal information as governed by the Data Protection Act 1998. Section 40 is an absolute exemption and there is therefore no requirement to consider the public interest in making a decision to withhold the information.

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1st Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please

note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <http://www.ico.org.uk>.

Yours sincerely,

Defence Personnel Secretariat