



HM Revenue & Customs

Mr Owen Stevens

By email: ostevens@cpag.org.uk

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 7 July 2021
Our ref: FOI2021/13170

Dear Mr Stevens

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 10 June, for the following information:

“The DWP annual report 2018-19 stated that “When Tax Credits claimants move to Universal Credit, any debt that they have accumulated transfers from HMRC to the Department. [...] The Department is developing proposals with HMRC on what remaining debt from past claims should or should not transfer.”

Please provide any records setting out the details of the agreement with DWP as to which remaining debt should or should not transfer to DWP from HMRC.”

Our response

We can confirm we hold information within scope of your request. We have provided the memorandum of understanding we have in place with the Department for Work and Pensions that covers the Universal Credit debt transfer process (see attachment).

Please note we have relied on [section 40](#) of the FOIA to withhold the personal details of stakeholders involved in this data sharing process.

Names, email addresses and phone numbers relate to identifiable individuals and this information is considered personal data under the UK General Data Protection Regulation (UK GDPR). Such information is exempt from release under section 40(2) of the FOIA, on the basis that disclosure would contravene the data protection principles (as described under FOIA section 40(3A)(a)). This part of the section 40 exemption is absolute and we are not required to consider any public interest arguments for and against disclosure.

Article 5(1)(a) of the UK GDPR requires that personal information is processed lawfully, fairly and in a transparent manner; processing includes disclosure. Fairness means personal data should only be handled in ways that people would reasonably expect and not used in ways that may adversely affect them. Stakeholders would reasonably expect that their personal data would not be put into the public domain. Such a disclosure would be unfair processing.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.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](#).

Yours sincerely,

HM Revenue and Customs