



HM Revenue  
& Customs

Mr Owen Stevens

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Date: 28 July 2021  
Our ref: IR2021/15477

Dear Mr Stevens

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your email of 7 July, which seeks a review of our original response to your information request.

#### **Original request**

On 10 June, you asked 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 replied on 7 July 2021, releasing the memorandum of understanding we have in place with the Department for Work and Pensions (DWP) to cover the Universal Credit debt transfer process.

#### **Internal review request**

On 7 July you asked us to review our handling of your request:

“Please carry out a review of this response.

The MOU appears – from the version history on p.13 - to date from 02/03/2016. The DWP annual report referred to ‘developing’ proposals with HMRC in their 2018/19 annual report, after March 2016.

I am assuming that there was a subsequent agreement between HMRC and DWP – this is the requested information.

The alternative (just let me know if this is the case) is that DWP and HMRC failed to reach agreement on the proposals referred to in the annual report and so no information exists which can be shared.”

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Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



## **Internal review**

The purpose of this review is to assess how your request was handled and to determine whether the original decision given to you was correct.

We received your request on 10 June and replied by email on 7 July. This was within the statutory deadline in compliance with section 10(1) of the FOIA.

The response also set out our review procedure and your right to complain to the Information Commissioner, as required by section 17(7) of the FOIA.

## **Considerations**

You requested details of the tax credits debt transfer agreement we have with the DWP, as their 2018-19 annual report referenced developing proposals on this matter. The memorandum of understanding (MoU) we released was last updated in 2016, so predates the conversations mentioned in the DWP 2018-19 report. Therefore, the MoU cannot be the outcome of developing proposals referred to in 2018-19. Please accept our apologies for this error.

We can confirm the tax credits debt transfer proposals have not yet been finalised as we are still in discussions with the DWP. Therefore, we do not hold the information requested as there is no agreement to share.

## **Conclusion**

Having reconsidered how we handled your original question we can confirm that we did not answer your request correctly. We misunderstood your question and provided a historic agreement instead of confirming a new agreement was not yet in place. We have now clarified this.

Please accept our apologies for any inconvenience caused by our first response.

## **Appeal process**

If you are not content with the outcome of this internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs