



**HM Revenue
& Customs**

**Dave Hartnett CB
Permanent Secretary for Tax**

100 Parliament Street
SW1A 2BQ

Tel

Fax

Date

4th November 2011

**STATEMENT ON BEHALF OF HM REVENUE AND CUSTOMS TO THE
LEVESON INQUIRY INTO THE CULTURE, ETHICS AND PRACTICES OF THE
PRESS**

PURSUANT TO A REQUEST DATED 27TH SEPTEMBER 2011

ANNEX A

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Commissioner

Annex A

**Memorandum of Understanding Between the Inland Revenue
and the
Information Commissioner**

Introduction

1. This memorandum sets out the agreements reached between the Information Commissioner (the Commissioner) and the Inland Revenue (IR) recording the respective parties' agreement to deal proactively with the threat posed by 'Bogus' telephone callers or other contacts.

Aims

2. The aims of this approach are as follows:
 - To identify the nature and scale of bogus calls received by the IR;
 - To take firm concerted action against individuals or organisations who illegally procure personal data from the IR;
 - To reduce the problem of bogus calls for the IR;
 - To increase the number of organisations or individuals who are prosecuted for such offences against the IR;
 - To improve awareness of the problem of bogus calls across the IR's businesses.

Roles and responsibilities

3. The IR agrees to:
 - Increase staff awareness activities so that staff at all locations are aware of the need to be vigilant to the problem of bogus callers and the procedures on how to report incidents;

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- Record all reported incidents on a central database managed by the IR's Telephone Standards Authority;
- Provide to the Commissioner a regular report from the database (at intervals to be agreed);
- Bring to the Commissioner's attention any unusual cases, or cases which give particular rise to concerns;
- Provide any information from the database, or copies of individual reports which the Commissioner requires;
- Conduct routine examinations of any bogus call reports to identify the extent of information sought and disclosed;
- Assist the Commissioner to obtain any relevant witness statements, where offences are thought to have been committed, and support any IR staff who may be required to attend court;
- Refer appropriate staff cases for consideration of prosecution to the Commissioner where potential offences under the Data Protection Act or the Freedom of Information Act are identified (covered by a separate agreement);
- Provide 'expert witnesses' to attend interviews under caution in appropriate cases;
- Meet with the Commissioner's officers periodically to review these arrangements.

4. The Commissioner agrees to:

- Provide information and advice to the IR to help assess the scale of the threat posed by bogus callers;
- Receive and examine those reports on bogus calls from the IR (which have been subject to analysis), and identify suitable cases for further action;
- Take forward suitable cases for prosecution under the Data Protection Act;
- Advise the IR on strategies or best practice to reduce the problem posed by bogus callers;

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- Bring to the IR's attention particular issues of concern so as to help improve the IR's measures which aim to reduce unlawful processing of personal data;
- Give feedback to the IR on individual cases which have been brought to the Commissioner's attention, so that lessons can be learned, or staff made aware;
- Meet with the Department's officers periodically to review these arrangements.

General provision covering exchange of information

5. The Data Protection Act 1998 S.58 provides that 'No enactment or rule of law prohibiting or restricting the disclosure of information shall preclude a person from furnishing the Commissioner or the Tribunal with any information necessary for the discharge of their functions under this Act'.
6. Any information passing from IR to the Commissioner will be covered by the section described in paragraph 5 above.

Signatories to this Memorandum

For the Inland Revenue

Signed:

Date: May 2007

Name: Alan Taulbutt

Telephone Standards Authority

For the Information Commissioner

Signed:

Date: May 2007

Name: Mick Gorrill

Head of Investigations