

Revenue Scotland

*Freedom of
Information*

Contents

This guide is designed to take you through each step of handling a FOI or EIRs request. It applies to both requests for information under the [Freedom of Information Act 2002 \(FOISA\)](#) and [Environmental Information \(Scotland\) Regulations 2004 \(EIRs\)](#).

Revenue Scotland FOI/EIR Policy

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Revenue Scotland FOI/EIR Policy

Document History

| Date | Version | Reason for Issue |
|----------|---------|---|
| 11/01/15 | V0.1 | 1 st draft issued for comments |
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Freedom of Information (Scotland) Act 2002 (FOISA) and Environmental Information (Scotland) Regulations 2004 (EIRs)

"A person who requests information from a Scottish public authority which holds it is entitled to be given it by the authority."

What is our Policy?

1. Our Policy is to comply fully with the provisions and spirit of FOISA and EIRs by ensuring that information requests are dealt with timeously and helpfully. We will proactively publish and supply on demand the information we hold in compliance with FOISA and EIRs.

[The Freedom of Information \(Scotland\) Act 2002](#)

[Environmental Information \(Scotland\) Regulations 2004](#)

[Your Right To Know – a Guide to FOI in Scotland](#)

Why do we have a policy?

2. FOISA and EIRs aim to increase openness and accountability across the public sector and obliges Revenue Scotland to comply. We are required to put procedures in place which ensure that we comply with our statutory obligations.

How do we comply?

3. We comply by ensuring that all members of staff can identify requests under FOISA and EIRs ([How to Identify an FOI request](#), [How to Identify an EIRs request](#)) and know how to deal with these. The Corporate Services team are trained to co-ordinate and assist members of staff where an FOI request is received.

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/RespondingtoaRequest/InformationRequestResponse.aspx>

What Happens if the Policy is not followed?

4. If the policy breach is serious (eg if information is deliberately withheld or destroyed) then the officer will be subject to disciplinary procedures. The Information Commissioner will review any decision which is appealed and Revenue Scotland may be subject to criticism if obligations under FOISA or EIRs are not met.

Revenue Scotland FOI/EIR Procedures

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How to Identify an FOI Request

What is an FOI Request?

1. Any request in writing (either by letter or email) which asks for information held by Revenue Scotland may be a question under the Freedom of Information (Scotland) Act 2002 (FOISA). **There is no requirement to mention FOI or Freedom of Information within the request.** Anyone can make a request under FOISA, they do not have to give reasons for requiring the information.

What do I do with an FOI Request?

2. Requests should be dealt with as follows:

If the letter or email specifically refers to “Freedom of Information” or to FOISA then send it immediately to the Corporate Services team at CorporateServices@revenue.scot mailbox or by handing it to a member of the team (Brian Rigby in the first instance). If the letter or email does not refer to FOISA but asks for information held by Revenue Scotland it should also be sent to Revenue Scotland Corporate Services Team immediately.

What else do I need to know?

3. Always forward a request to Revenue Scotland Corporate Services team if you are in any doubt whether or not it is a request under FOISA.

All FOISA requests must be dealt with within 20 working days of receipt in Revenue Scotland so the request must be sent to the Corporate Services Team on the day of receipt.

Revenue Scotland Corporate Services will coordinate the response to the request by following the procedures in [How FOI/EIRs Requests are Logged and Processed](#). Staff from other business areas may be asked to assist by providing information for the response.

How to identify an EIR request

What is an EIRs Request?

1. Our Policy is to comply fully with the provisions of the [Environmental Information \(Scotland\) Regulations 2004](#) (EIRs) which have been derived from European law. The Regulations provide public access to environmental information held by public authorities. To comply with the Regulations Revenue Scotland will:

- make environmental information available proactively, using easily accessible electronic means whenever possible; and
- make environmental information available on request.

2. The definition of “environmental information” can be found [within Regulation 2 of the Environmental Information \(Scotland\) Regulations 2004](#) (the EIRs). The definition is broad, and includes information which relates to:

- (i) The state of elements of the environment – such as air, water, soil, land, landscape and natural sites, biological diversity and genetically modified organisms – and it includes any interaction between them;
- (ii) The state of human health and safety, conditions of human life, the food chain, cultural sites and built structures, which are, or are likely to be, affected by the state of elements of the environment or any interaction between them;
- (iii) Any factor such as substances, energy, noise, radiation or waste, including radioactive waste, emissions discharges and other releases affecting, or likely to affect, the state of the elements of the environment or any interaction between them;
- (iv) Measures and activities affecting, likely to affect, or intended to protect the state of the elements of the environment or any interaction between them. This includes administrative measures, policies, legislation, plans, programmes and environmental agreements;
- (v) Reports on the implementation of environmental legislation;
- (vi) Cost benefits and other economic analyses used in environmental decision making.

What do I do with an EIRs Request?

3. Requests should be dealt with as follows:

If the letter or email specifically refers to Environmental Information Regulations or to EIRs then send it immediately to the Corporate Services team at CorporateServices@revenue.scot mailbox or by handing it to a member of the team (Brian Rigby in the first instance). If the letter or email does

not refer to EIRs but asks for information held by Revenue Scotland it should also be sent to Revenue Scotland Corporate Services Team immediately.

What else do I need to know?

4. Always forward a request to Revenue Scotland Corporate Services team if you are in any doubt whether or not it is a request under EIRs.

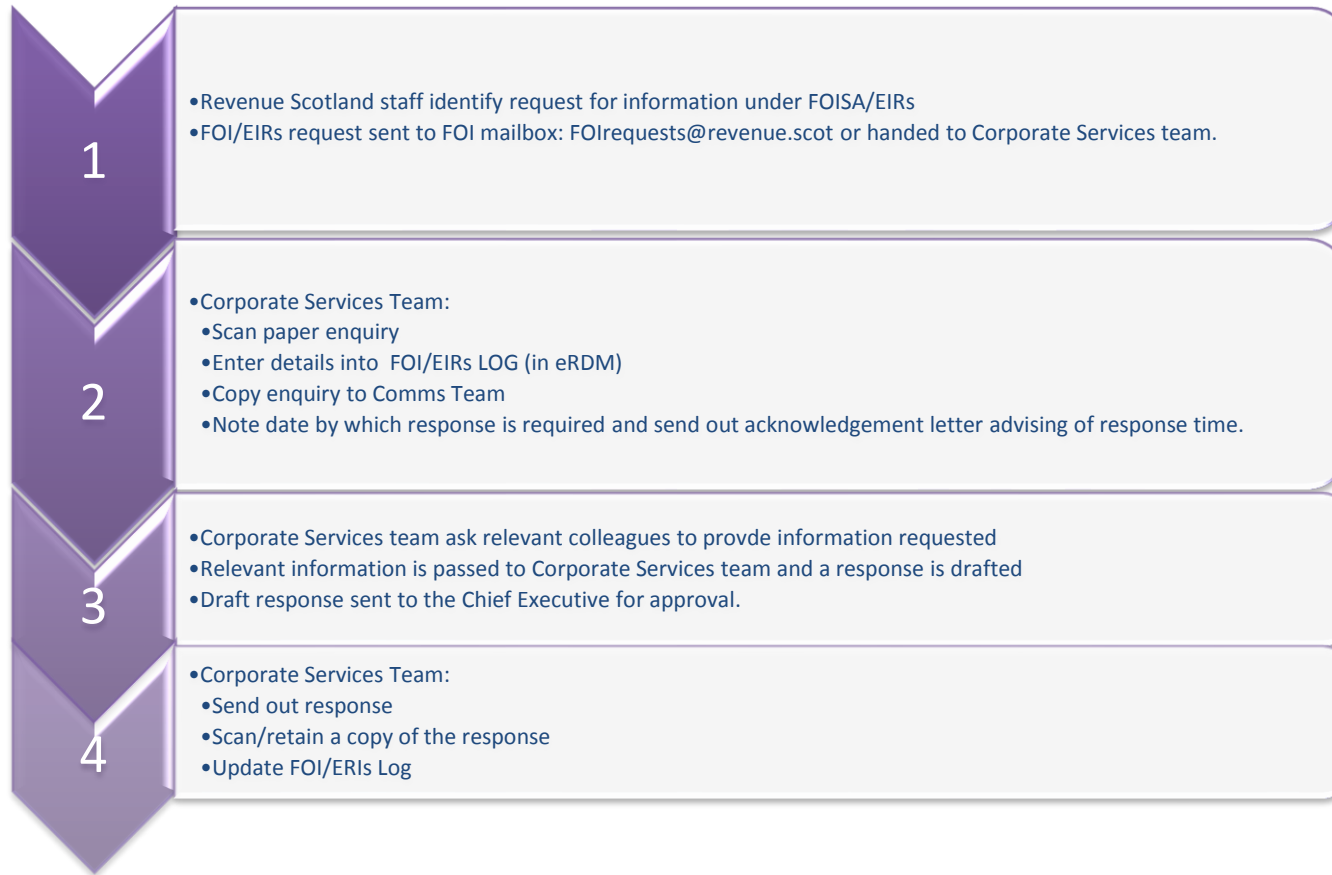
All EIRs requests must be dealt with within 20 working days of receipt in Revenue Scotland so the request must be sent to the Corporate Services Team on the day of receipt.

Revenue Scotland Corporate Services will coordinate the response to the request by following the procedures in [How FOI/EIRs Requests are Logged and Processed](#). Staff from other business areas may be asked to assist by providing information for the response.

How FOI and EIRs Requests are Logged and Processed

1. All FOI and EIRs requests sent to Revenue Scotland must be sent to the Corporate Services team either by email CorporateServices@revenue.scot or handed to a member of the Corporate Services team (Brian Rigby in the first instance) on the day of receipt. Requests sent via the FOIrequests@revenue.scot are automatically forwarded to the Corporate Services mailbox.
2. Revenue Scotland Corporate Services team is responsible for the following actions:
 - scanning enquiry
 - entering details in FOI/EIRs log
 - noting date by which a response is required
 - sending out an acknowledgement letter advising of deadline for response
 - collating information
 - drafting a formal response
 - forwarding the draft to the Chief Executive for review
 - issuing the final response
 - updating the FOI/EIRs log.
3. Revenue Scotland Corporate Services team may ask colleagues in appropriate business areas to assist by supplying the information requested. There is a strict timescale of 20 working days for a response to be sent out therefore FOI and EIRs requests should be treated as priority and reasonable cooperation is expected.
4. An FOI/EIRs request is for factual information held by Revenue Scotland and we should give a direct and straightforward answer to the question. If we do not hold the information requested then we should say so and explain why we do not record this information. There is no obligation to create new information although it may be sensible to set out the information in a certain format if it will be better understood in that format.
5. The legislation imposes a duty upon Revenue Scotland to be helpful. If you do not understand the question or are unsure whether the information you have is relevant ask the Corporate Services team for advice.
6. For further information about these procedures see the [FOI/EIRs Process Diagram](#) below.

FOI/EIRs Process Diagram



Corporate Services – FOI/EIRs logging procedure & dealing with an enquiry

1. An FOI/EIRs enquiry can be received via telephone, by person, by email, letter or social media. If a request comes in by telephone or in person you must ask the enquirer to submit the enquiry via an email or letter, as in accordance with FOI legislation all requests must be in a written format.

2. When you receive an FOI/EIRs request the following steps should be taken:

i. Log enquiry in the FOI/EIRs log – the log can be found here:



Revenue Scotland - FOI Log.obr

All details should be entered into the spreadsheet. This should be updated as the enquiry progresses. Work out the deadline date (20 working days from the day after receipt) and take a note of it. Scan all hardcopies and create a file in the Revenue Scotland FOI folder in eRDM (link to follow).

ii. Send an email off to the CEO, Communications team and CC Andrew Fleming informing them that we have a new enquiry in. Subject of the email should be **FOI/EIRs(number) Requester's name - New Request**. The email should be worded along the lines of:

“FYI. We have a new FOI/EIRs request about X. It has been entered into the log. ”

If there is potential for the enquiry to be a reputational issue for Revenue Scotland, then we should add in the full text of the enquiry. Do not add the enquirer's details, this should only be given if specifically asked for. The Communications team need to be copied in to all FOI/EIRsrequests (if it is a contentious request they may be interested in being involved with the reply. The Communications Team will decide whether or not colleagues in SG Comms need to be informed). Highlight specifically if we know the request is from a reporter.

- iii. An acknowledgement email or letter should be issued to the enquirer advising of deadline for response. ([FOI/EIRs Acknowledgement Letter](#)) If it is not clear what information the applicant wants request clarification (20 working day clock stops). Send reminder if clarification not received. When clarification is received the new 20 working day period starts. If no clarification received close request after 60 working days and notify applicant.
3. Once the logging procedure has been completed you must assess the request: does Revenue Scotland hold the information requested? Would releasing the information requested breach the [Data Protection Act 1988](#) or the Declaration of Confidentiality in relation to Protected Taxpayer Information (made under section 16(1) of the Revenue Scotland and Tax Powers Act 2014 which all Revenue Scotland officials have signed)? Would complying exceed the £600 cost limit? Is the information already accessible? Is it due for publication within 12 weeks? Is the request vexatious? Is the request a repeat of a previous request from the same applicant? [Summary of Exemptions.](#)
4. If proceeding with answering the request, identify who in Revenue Scotland can assist and gather all relevant information to answer the enquiry. Forward the enquiry on to them, ensuring they are aware of the 20 day deadline (but ask for a reply by a date a week earlier than the actual deadline date which will give the required time to go back to ask for more information or to ask for assistance/advice from others if need be).
5. Ensure all communication within Revenue Scotland is via email (even if you speak face-to-face with the person giving you information – always confirm with an email). Therefore we have an audit trail to evidence the gathering of information should it be required at a later date. Copy all relevant emails into eRDM.
6. When all relevant information has been submitted it is then your responsibility to compose a reply letter, include all the information gathered and then forward onto the Compliance Officer (Andrew Fleming). In his absence you should speak to Stephen Crilly. If using Stephen as the Compliance Officer remember to change the review officer details in the response letter.
7. After the Compliance Officer has read over the proposed reply and made any changes/amendments the letter should be sent to the Chief Executive asking her to read through the reply and make any changes and/or amendments where required. When sending the reply use

the format of the original request e.g. by email or post. If sending by e-mail ensure that all attached documents are sent in PDF format as word documents can be reverted back to a previous version.

7. To complete the enquiry you must create an electronic archive of everything received and sent out regarding the FOI/EIRs into the file created within eRDM. Check in all emails, word and excel documents sent and received as part of the enquiry into eRDM, ensuring each document is labelled with the appropriate filename i.e. **FOI/EIRs 15/001 description – date** (deadline for response date). If sending out documents which are not held electronically you must scan them and file as above.

8. When this is complete go back to the FOI/EIRs logging spreadsheet



Revenue Scotland - FOI Log.obr

and complete the relevant fields i.e. Enquiry status, date response sent and deadline met?

FOI/EIRs Review Procedure

1. Request for review received by Revenue Scotland

2. Does the request relate only to a failure to respond to a request within 20 working days? If so, undertake procedural review and respond explaining the reason for failure and apologising for it. **A decision must also be reached on the original decision.**

3. Does the review request include any new requests for information? It is important to look out for such requests and pass them on immediately to the appropriate business area so that they can respond within the 20 working day deadline. Any new request included in a review request should usually be handled separately from the review and must always be logged on the FOI Tracker as an entirely new request.

4. Send request to Review Officer – Stephen Crilly or other member of staff agreed by the Senior Leadership Team.

5. Review Officer should determine if the request for review is valid?
To be valid in terms of **FOISA**, a review request must:
 - be made in writing – for example by letter or e-mail, not by telephone.
 - provide the applicant's name and an address for correspondence (an e-mail address is sufficient);
 - be made within 40 working days of the applicant receiving our response to their original request or, if we have not responded to the request, within 40 working days of the date when we should have responded.
 - specify the request for information to which their review request relates;
 - specify the matter which gives rise to their dissatisfaction, i.e. explain why they want a review. **However, it should be noted that the applicant does not have to specifically say they want a review.**

6. Review Officer should record the date request for review was received on the FOI/EIR logging spreadsheet.



7. Review Officer should write to applicant to acknowledge receipt.

8. Review Officer obtains all paperwork about original decision, and the information requested and discusses case with original request handler(s).

9. If original request was not clear and adequate clarification was not obtained by request-handler, Review Officer should write seeking clarification (clock does not stop).

10. Review Officer considers whether original request was handled under the correct statutory regime, ie FOISA, EIRs or the Data Protection Act 1998 (DPA) and considers whether i) original request was valid; ii) procedures were properly followed and all statutory obligations were met; iii) all relevant information was identified; iv) re-considers any FOI exemption(s)/ EIRs exception(s) and the public interest test.

11. Review Officer drafts response and clears with CEO. Response should be sent within 20 working days of receipt. If information is to be provided this should be included with response.

12. The Review Officer must fully record the review process and if the review finds procedures were not properly followed, the Review Officer should advise the area that originally handled the case.

ANNEX A: FOI Responses

FOI Acknowledgement Letter

Revenue Scotland
PO BOX 24068, Victoria Quay
Edinburgh, EH6 9BR
FOIrequests@revenue.scot

«Name»
«Organisation»
«Address1»
«Address2»
«Address3»
«Address4»
«Address5»

Your ref: «Yourref»
Our ref: «Ourref»

«Date»

«Salutation»

Thank you for your request dated <insert date> which is being dealt with under the Freedom of Information (Scotland) Act 2002 (FOISA).

Revenue Scotland will respond to your request within twenty working days.

Please remember to quote the above reference number in any future communications.

Yours sincerely

«Signature»
«Full name»

FOI Response Letter

Revenue Scotland
PO BOX 24068, Victoria Quay
Edinburgh, EH6 9BR
FOIrequests@revenue.scot

«Name»
«Organisation»
«Address1»
«Address2»
«Address3»
«Address4»
«Address5»

Your ref: «Yourref»
Our ref: «Ourref»

«Date»

«Salutation»

REQUEST UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 (FOISA)

Thank you for your request dated <insert date> under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for <quote request exactly, unless it is too long/complicated>.

1. I enclose a copy of [some/most/all] of the information you requested [in the format you asked for].
2. The answer to your question is <insert answer>.

or

3. **INSERT APPROPRIATE RESPONSE FROM BELOW**

Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the Review Officer, PO BOX 24068, Victoria Quay, Edinburgh, EH6 9BR. Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your rights is available on the Commissioner's website at: www.itspublicknowledge.info/Appeal

Important Note – Copyright

The provision of documents under FOISA does not constitute permission for their re-use in such a way that would infringe copyright. You should obtain permission from the copyholder before any such use.

Yours sincerely

«*Signature*»

«*Full name*»

ANNEX B: EIRs Responses

EIRs Acknowledgement Letter

Revenue Scotland
PO BOX 24068, Victoria Quay
Edinburgh, EH6 9BR
FOIrequests@revenue.scot

«Name»
«Organisation»
«Address1»
«Address2»
«Address3»
«Address4»
«Address5»

Your ref: «Yourref»
Our ref: «Ourref»

«Date»

«Salutation»

Thank you for your request dated <insert date> under the Freedom of Information (Scotland) Act 2002 (FOISA).

As the information you have requested is 'environmental information' for the purposes of the Environmental Information (Scotland) Regulations 2004 (EIRs), we are required to deal with your request under those Regulations. We are applying the exemption at section 39(2) of the Freedom of Information (Scotland) Act 2002 (FOISA), so that we do not also have to deal with your request under FOISA. As the exemption is conditional we have applied the 'public interest test'. This means we have, in all the circumstances of this case, considered if the public interest in disclosing the information under FOISA outweighs the public interest in applying the exemption. We have found that, on balance, the public interest lies in favour of upholding the exemption, because there is no public interest in dealing with the same request under two different regimes. This is essentially a technical point and has no material effect on the outcome of your request.

Revenue Scotland will respond to your request within twenty working days.

OR

Thank you for your request dated <insert date> under the Environmental Information (Scotland) Regulations 2004 (EIRs) for <quote request exactly, unless it is too long/complicated>.

We will respond in accordance with the EIRs by <insert date 20 working days from date of receipt> .

Please remember to quote the above reference number in any future communications.

Yours sincerely

«Signature»

«Full name»

EIRs Response Letter

Revenue Scotland
PO BOX 24068, Victoria Quay
Edinburgh, EH6 9BR
FOIrequests@revenue.scot

«Name»
«Organisation»
«Address1»
«Address2»
«Address3»
«Address4»
«Address5»

Your ref: «Yourref»
Our ref: «Ourref»

«Date»

«Salutation»

REQUEST UNDER ENVIRONMENTAL INFORMATION (SCOTLAND) REGULATIONS 2004 (EIRs)

Thank you for your request dated <insert date> under the Environmental Information (Scotland) Regulations 2004 (EIRs) for <quote request exactly, unless it is too long/complicated>.

We have now completed our search for the information you request, and a copy is enclosed [in the format you require]*.

Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the FOI Review Officer, PO BOX 24068, Victoria Quay, Edinburgh, EH6 9BR. Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your rights is available on the Commissioner's website at: www.itspublicknowledge.info/Appeal

*[delete if the applicant did not specify a format]

Important Note – Copyright

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Yours sincerely

«Signature»

«Full name»