



**FIRST-TIER TRIBUNAL
GENERAL REGULATORY CHAMBER
Information Rights**

Tribunal Reference: EA/2013/0236
Appellant: Gerald Reaveley James
Respondent: The Information Commissioner
Second Respondent: HM Revenue and Customs
Judge: NJ Warren

DECISION NOTICE

1. I strike out this appeal because it has no reasonable prospect of success.
2. Mr James has had long running disputes with HMRC. On 25 October 2012 he made the following request to them under the Freedom of Information Act (FOIA):-
3. “How many other cases do you have in HMRC where harassment has persisted for so long and been focussed on one individual, i.e. over 26 years.”
4. That is the sort of request which is likely to fail for a number of reasons. It is a loaded question. A public authority may well say that it does not hold any such information because it has not harassed anybody. It may be a vexatious request because it imposes a serious burden on a public authority without any obvious value.
5. In this case, HMRC chose to refuse the request because it exceeded the costs limit. Mr James unsuccessfully complained to the Information Commissioner (ICO). He now appeals to the Tribunal. HMRC who have been joined as a party have applied for the case to be struck out on the ground that it has no reasonable prospect of success.
6. HMRC provided a set of costings for answering the request which satisfied the ICO. Mr James’ submissions are wide ranging but, so far as I can tell, his only suggestion which runs counter to the HMRC evidence is that, as an alternative, HMRC could ask half a dozen experienced tax inspectors in different tax districts whether they knew of any tax payer who had been subject to enquiries almost continuously for 26/27 years. It cannot be said that such anecdotal sampling could, in these circumstances, satisfy the burden placed upon HMRC by Mr James’ request.

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7. I therefore consider that the submissions made by the ICO and by HMRC are unanswerable. It is inevitable that Mr James' attack on the ICO decision notice will fail. I would be doing him no favours by allowing the appeal to continue and it would be unfair on the ICO and on HMRC for me to allow that to happen.

NJ Warren

Chamber President

Dated 10 February 2014