

**Information Tribunal**

Appeal Number: EA/2005/0004  
FS50067001

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

**Reconvened Hearing  
30 January 2006**

**Promulgated on  
20<sup>th</sup> February 2006**

**Before**

**INFORMATION TRIBUNAL CHAIRMAN**

**John Angel**

**and**

**LAY MEMBERS**

**Malcolm Clarke and Suzanne Cosgrave**

**Between**

**EDWARD ANTHONY BARBER**

Appellant

**and**

**THE INFORMATION COMMISSIONER**

Respondent

**Subsequent Decision**

Following our Decision dated 11 November 2005 (Decision), we have now heard from the Information Commissioner that he has reviewed the information received by the Appellant and is of the view that there is no further information that could be provided by the Inland Revenue, now known as HM Revenue & Customs (HMRC). We have read all the information supplied to us by the Information Commissioner which has been sent to us in accordance with paragraph 14 of our Decision. We have also received a copy of the Appellant's letter of 29 December 2005 to the Commissioner's office where he, in effect, accepts that the HMRC has now complied with his original request. Therefore we

are now able to consider what decision notice to issue in substitution to the decision notice issued by the Information Commissioner dated 16 May 2005.

**Substituted Decision Notice**

Under section 58(1) of FOIA the Tribunal has power to substitute its own decision notice where it considers:

- (a) that the notice against which the appeal is brought is not in accordance with the law, or*
- (b) to the extent that the notice involved an exercise of discretion by the Commissioner, that he ought to have exercised his discretion differently.*

The Tribunal's decision is that HRMC shall provide the information requested by the Appellant in relation to the request in his letter dated 3 February 2005 and subsequently clarified in his letters of 19 and 22 February 2005 for the reasons set out in the Decision. However as HMRC has now provided the information, no further steps need be taken.

Dated the 17th day of February 2006

Signed

John Angel  
Chairman