

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 30 January 2020

Public Authority: HM Revenue and Customs
Address: 100 Parliament Street
London
SW1A 2BQ

Decision (including any steps ordered)

1. The complainant requested information in relation to the methodology used to calculate the estimated annual yield from a measure on protecting certain taxes in insolvency. The public authority withheld the information held within the scope of the request relying on section 35(1)(a) FOIA.
2. The Commissioner's decision is that the public authority was entitled to rely on the exemption at section 35(1)(a) FOIA.
3. No steps are required.

Request and response

4. On 4 March 2019 the complainant submitted an enquiry to the public authority in the following terms:

“Protecting your taxes in insolvency

In Part 4 of the 26 February consultation paper it is estimated that the reintroduction of Crown preference for certain taxes will yield an estimated maximum of £185m per annum. It is not clear whether this estimate is of a gross recovery or whether it is net of an estimate in respect of reduced tax receipts from banks and other taxpayers for whom the burden of loss resulting from the insolvency will have been increased by the proposed measure.

Can you clarify whether the £185m figure is gross or net and, if the latter, what is the extent of the anticipated reduction in tax receipts from banks and other taxpayers?”

5. The public authority responded to the enquiry on 8 March 2019 stating that the £185m was a net figure.
6. On 8 March 2019 the complainant submitted a request for information under the FOIA in the following terms:

“Thank you for your reply. However the net figure of £185m, which HMRC has put in the public domain, is an important consideration in the context of the consultation and I must press you for a fuller explanation. Please treat this email as a formal Freedom of Information Act request for disclosure of how that net figure was calculated and for copies of all memorandums, documents and other working papers either evidencing the calculation or passing in relation to it.”
7. The public authority responded on 28 March 2019. It claimed that the information requested was reasonably accessible to the complainant and therefore exempt from disclosure under the FOIA by virtue of the exemption at section 21 FOIA.
8. The Commissioner understands that the complainant requested an internal review of this decision on 28 March 2019 in the following terms:

“The reply concentrates on the final email in the chain and does not address the substance of the enquiry, which goes to the computation of the anticipated tax yield of £185m per annum and how that estimate takes into account diminished tax receipts from other taxpayers. The initial reply from HMRC said that the estimate was of a net yield but

declined to explain the calculation. The FoI request was for particulars and copies of all associated papers.

The response is to the effect that there is no obligation to provide the requested information because it is already in the public domain. In giving that reply, HMRC refers to two documents. The first is the very consultation document which gave rise to the initial enquiry. The second document is HM Treasury's Budget 2018: policy costings which, at page 36, states the estimate but provides even less information concerning its calculation than the original HMRC response. On the contrary, it confuses the position because it appears to roll the consequences of tacking tax abuse into the same estimate. (The proposals for tacking tax abuse arising out of phoenixism are not the subject of the Protecting your taxes in insolvency consultation.)

This is a deeply disappointing response because the closing date for response to the HMRC consultation is 27 May 2019 and the information has been requested for the purpose of responding. Please review it."

9. The public authority wrote back to the complainant on 29 April 2019 with details of the outcome of the internal review. The review concluded that although the link provided, namely, the Budget 2018 published note on policy costings, satisfies queries on policy costing calculations in the majority of cases, the public authority should not have relied on the exemption at section 21 as the level of detail sought by the complainant was not in the public domain. The review further concluded that the information held within the scope of the complainant's request was exempt from disclosure on the basis of section 35(1)(a) FOIA (formulation or development of government policy).
10. The public authority however released additional information to the complainant on a discretionary basis outside of the FOIA. It explained;

"You asked whether the estimated additional tax revenue as a result of this policy takes into account the impact on tax receipts from other creditors affected, and the size of this impact. The information below summarises our approach to this element of the costing:

We first calculate the gross additional tax revenue to HMRC without considering any impact on tax receipts through the creditors we replace.

As additional revenue received by HMRC is revenue that another creditor will not obtain, we have also taken into account that HMRC will lose some revenue through tax receipts on profits from such creditors.

To do this, we consider what proportion of all companies pay Corporation Tax and also what the tax rate will be when the policy is

implemented in April 2020, as the loss in tax receipts to HMRC will only be a proportion of the revenue received by the creditors HMRC replaces.

This figure is then subtracted from the gross additional tax revenue to give the net additional tax revenue.”

11. The Commissioner understands that the complainant wrote to the public authority again on 2 May 2019 in the following terms:

“I note the contents of your letter of 29 April declining to provide the information requested. Your letter concludes with a statement that an appeal can be taken to the ICO if I am not satisfied with your decision. I am not satisfied but I question whether it is correct, as a matter of procedure, to proceed immediately to the ICO. Your letter under reply constitutes the third successive refusal – each of which has been on completely different grounds. Notably, the second refusal (on the ground that the required information was already in the public domain) tacitly accepted that the information was disclosable under the Freedom of Information Act 2000. In your letter, you seek to resile from that position raising the wholly new argument that the required information relates to the formulation or development of government policy. Your letter of 29 April appears to me to be an “original decision” for the purposes of the Cabinet Office s45 Code of Practice and that, as such, it should itself be the subject of internal review before the matter goes any further. This would be consistent with the scheme outlined in your own letter of 28 March whereby an initial refusal is amenable to internal review before recourse to the ICO. In this case, the fact that the decision rests on a contention not mentioned in either of the previous refusals (and is inconsistent with the grounds of one of them) means that there will have been no consideration by HMRC of what I might say if the matter goes direct to the ICO.

Turning to the stated ground that the information requested is exempt under s35(1)(a) because it relates to the formulation or development of government policy, this is incorrect as a matter of fact. The policy is fully formulated: it was announced at the Autumn Budget. I quote from the subsequent consultation document:

At Budget 2018, the government announced that it will introduce legislation...to make HMRC a secondary preferential creditor...The government has decided that when a business enters insolvency, more of the taxes paid in good faith by its employees and customers should go to fund public services...The new rules will come into force for insolvencies that commence from 6 April 2020...The government is **committed to increasing the priority of certain tax debts in insolvency** (emphasis added)

The consultation that is currently taking place conspicuously does not ask any question or invite any comment on the policy. The consultation concerns the details of implementation and the policy itself is treated as a given. The information that has been requested concerns the estimate of a tax yield of £185m pa. That estimate has everything to do with the settled decision to introduce the changed priority of the relevant tax claims in insolvencies (because the change would be pointless if it were not calculated to raise revenue) and nothing to do with the mechanics of implementation. The consultation questions do not refer to either the merits of the policy or the estimated yield. The latter is only mentioned in the context of the assessment of impacts. Those impacts are not expressed to be in any way conditional upon the outcome of the consultation.

For those reasons I say first that the s35 refusal should itself be subject to internal review and, secondly, that reliance on s35 is misconceived because the relevant policy was formulated and developed before it was announced in the budget. For the record, my response to your "discretionary" release of information is that it adds nothing of substance to [Name Redacted] email of 8 March which gave rise to these exchanges."

12. The public authority responded on 13 June 2019. It upheld the application of section 35(1)(a) providing the following additional explanation:

"In your response of 2 May 2019 you stated that:

"The information that has been requested concerns the estimate of a tax yield of £185m pa. That estimate has everything to do with the settled decision to introduce the changed priority of the relevant tax claims in insolvencies (because the change would be pointless if it were not calculated to raise revenue) and nothing to do with the mechanics of implementation".

The measure is not solely to do with the amount of revenue it will generate. It is also intended to address the moral obligation for businesses entering insolvency, who have collected taxes on HMRC's behalf that were paid in good faith by their employees and customers, to have more of those taxes go to fund public services and support growth as intended; rather than being distributed to other creditors (such as financial institutions). The subsequent reduction in Exchequer losses of VAT, PAYE NICs (Class 1), and the Construction Industry Scheme (CIS) would therefore also reduce the tax gap.

The Government recognises that such debts did not arise from a commercial transaction and are not intended to be the business' money.

This measure will not cover other debts owed to HMRC. As you may be aware, although the Exchequer impacts which you are requesting information for were published in the consultation, the closing date for comments was 27 May. Therefore, as the consultation period on this proposal has only recently concluded, draft legislation has yet to be published. Given the policy options are still being considered, the detail of the modelling and assumptions fall within the statutory exemption in Section 35.”

Scope of the case

13. The complainant contacted the Commissioner on 14 June 2019 to complain about the way his request for information had been handled. He specifically disputes the application of section 35(1)a) to the information held within the scope of his request (the withheld information). The Commissioner has referred to the complainant’s submission at the relevant part of her analysis below.
14. For the avoidance of doubt, the scope of the Commissioner’s investigation therefore was to consider whether the public authority was entitled to withhold the withheld information relying on the exemption at section 35(1)(a).

Reasons for decision

Background

15. The public authority provided the following background to the request.
16. When an organisation goes insolvent, the taxes that it temporarily holds on behalf of employees and customers may be used to pay other creditors rather than being spent on public services as intended. As such, around £1.9 billion paid by employees and customers each year does not reach the government as was intended.
17. Therefore, at Budget 2018 the government announced that it will introduce legislation in Finance Bill 2019-20 to make HMRC a secondary preferential creditor for certain debts relating to taxes paid by employees and customers.
18. This reform will raise HMRC from an unsecured creditor to a secondary preferential creditor in insolvencies, but only for VAT, PAYE Income Tax, Employee National Insurance Contributions and Construction Industry Scheme Deductions. This change will ensure that when a business

becomes insolvent, more of the taxes paid in good faith by that business' employees and customers will fund public services, rather than these being distributed to other creditors such as financial institutions.

19. This measure will raise an estimated £185m a year for the government at its peak, and this impact is expected to be spread thinly across unsecured creditors, as well as creditors with a floating charge. It is the methodology used to calculate this estimated yield which is the subject of the complainant's request.
20. On 26 February 2019, the government published a consultation document "Protecting Your Taxes in Insolvency" which invited comments from interested parties, particularly those affected by this change, on how HMRC can implement this change as effectively as possible. These parties included businesses, lenders, insolvency practitioners, advisers and representative bodies. A summary of responses to this consultation was published 11 July 2019.
21. The responses to this consultation informed the draft Finance Bill legislation, which was also published 11 July 2019. The government is committed, where possible, to publishing most tax legislation in draft for technical consultation before the relevant Finance Bill is laid before Parliament. A further consultation on draft clauses, intended to make sure that the legislation works as intended closed 5 September 2019.
22. The final contents of 'Finance Bill 2019-20' will be subject to confirmation at Budget 2019.

Withheld information

23. According to the public authority, the withheld information which has been provided to the Commissioner for the purposes of her investigation sets out the methodology and key assumptions used to produce the costing for the measure on "Protecting certain taxes in insolvency."

Section 35(1)(a)

24. The public authority considers the withheld information exempt on the basis of section 35(1)(a).
25. Section 35(1)(a) states:

"Information held by a government department is exempt information if it relates to the formulation or development of government policy."¹

26. It is pertinent to mention at this stage that following the public authority's submissions to the Commissioner in support of the application of the exemption, the Commissioner asked the public authority whether it could provide the complainant with any additional information relating to the methodology used to calculate the estimated maximum annual yield of £185m anticipated from the measure on "Protecting certain taxes in insolvency".
27. In response, on 3 December 2019, the public authority forwarded a copy of the letter it had written to the Commissioner on 28 October 2019 containing its submissions on the application of the exemption to the complainant along with a summary of the costing methodology for the measure. It explained that it had produced the summary document in November 2019 further to the Commissioner's enquiry above.

The complainant's submissions

28. The complainant's submissions are reproduced below.
29. "The request is for disclosure of the computation of an estimate of £185m pa additional tax revenue resulting from a measure announced in the Autumn 2018 Budget together with copies of all memorandums, documents and other working papers either evidencing the calculation or passing in relation to it. The figure of £185m was part of the Budget announcements and is repeated in a subsequent consultation as to the implementation of the announced policy. HMRC have confirmed that the figure is net of estimated tax revenue lost from other sources ie $X - Y = £185m$, but have declined to quantify either X or Y as well as more generally declining the request. They have done so on four occasions relying successively upon three different grounds (the fourth refusal being an affirmation of the third ground). The second response tacitly accepted that the information being sought was disclosable but HMRC has now resiled from that position and relies upon s35(1)(a). I say that s35(1)(a) does not apply by virtue of s35(2)(a) or, even if that is wrong, the requested material should be disclosed in the public interest. I refer in particular to paragraphs 22, 83, 85 and 161 of version 2.1 of your published guidance on s35."

¹ Full text of section 35 FOIA - <http://www.legislation.gov.uk/ukpga/2000/36/section/35>

30. In response to the additional information released to him by the public authority on 3 December 2019, the complainant posed the following questions to the public authority:
31. "1. Can you confirm that the £185m pa estimate is wholly attributed to the secondary preferential creditor proposal as stated in your 28 October letter to the ICO (consistently with the February 2019 consultation document Protecting your taxes in insolvency and the subsequent Summary of Responses to that consultation published on 11 July 2019)? I ask this because the HM Treasury Budget 2018: policy costings (https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/752208/Budget_2018_policy_costings_PDF.pdf), to which the November document refers, expressly aggregated the anticipated receipts from the secondary preferential creditor proposal with those to be derived from the separate tackling abuse proposal to yield a combined estimated revenue of £185m pa (see p36). Precisely the same aggregation of estimated returns was repeated in two policy papers published by HMRC on 11 July 2019, Changes to protect tax in insolvency cases (<https://www.gov.uk/government/publications/changes-to-protect-tax-in-insolvency-cases/changes-to-protect-tax-in-insolvency-cases>) and Tax abuse using company insolvencies (<https://www.gov.uk/government/publications/tax-abuse-using-company-insolvencies/tax-abuse-using-company-insolvencies>), where it was said that the combined yield had been certified by the OBR. In contradiction of your 28 October letter, the November document also aggregates the estimated recoveries from both measures. Either your letter to the ICO or the November explanation was wrong in this respect unless tackling abuse is estimated to yield nothing at all. If £185m pa is the estimated yield of both measures, it is difficult to how the tackling abuse element fitted into the methodology explained in the November document. All this goes to the adequacy of the November document being tendered in lieu of full disclosure."
32. The public authority responded to the Commissioner as follows:
- "The published figures by HM Treasury in the Budget 2018 document combined the figures for two measures that seek to reduce tax losses when a business goes into insolvency. Below shows the breakdown of the figures attributed to both measures. The published figures were combined for presentational purposes, as both measures tackle similar themes [sic]."

Exchequer Impact £m	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Total Exchequer Impact	0	10	65	150	195	185

Of which:

Protecting Your Taxes in Insolvency	0	5	60	145	185	175
Tackling Abuse	0	5	5	5	10	10

33. "2. There is no mention in the November document of the knock-on consequences to the exchequer of the additional burden of bad debt not only reducing corporation tax receipts from other creditors but also precipitating additional insolvencies amongst those creditors and their employees? This suggests that either the methodology employed or the explanation is incomplete. This too goes to the adequacy of the November document being tendered in lieu of disclosure."

34. The public authority responded to the Commissioner as follows:

"The impact of the policy on other taxes was taken into account. However, this particularly affects corporation tax, which we have explained in paragraph 22 of our November 2019 response. There is no significant impact of this policy on other taxes. The methodology has been scrutinised and certified by the independent Office for Budget Responsibility as it done for all published budget measures. The OBR did not make any changes to the overall economic forecast as a result of this measure.

Regarding the impact on insolvencies amongst those creditors, this policy seeks to reduce losses on taxes that businesses collect on behalf of HM Revenue and Customs (HMRC). These taxes are paid in good faith by other businesses, employees and customers, but businesses fail to pass those funds on to HMRC. HMRC is not seeking to recover any taxes that are NOT collected on behalf of HMRC by a business, such as corporation tax."

35. "3. To similar effect, there is no mention of the effect of changes in lenders' and financiers' behaviour resulting from the proposals. The point here is that lenders and financiers currently relying on floating charge security can be expected increasingly to move towards asset-based arrangements which, in the hierarchy described in para 2 of the November document, would trump even existing preferential creditors. This would not only negate the intended benefits of secondary preferential status but also diminish existing government revenue by the loss of dividends accruing to the Redundancy Payments Service. Is it right that this potential behavioural effect has not been taken into account or is it disregarded on the basis that £185m is the anticipated receipt by HMRC and loss to the RPS is irrelevant? Again, this goes to the adequacy of the November document being tendered in lieu of disclosure."

36. The public authority responded to the Commissioner as follows:

“As we stated in question 2, this policy seeks to reduce losses on taxes that businesses collect on behalf of HM Revenue and Customs (HMRC). These taxes are paid in good faith by other businesses, employees and customers, but businesses fail to pass those funds on to HMRC. HMRC is not seeking to recover any taxes that are NOT collected on behalf of HMRC by a business, such as corporation tax. The OBR did not make any changes to the overall economic forecast as a result of this measure.

Behavioural impacts on lenders and financiers were considered. The policy seeks to ensure fairness for businesses in paying HMRC the taxes that they collect for HMRC. These taxes are not income and should not be used as income by businesses to improve their cash flows or used to pay other creditors. The impact was estimated to have no significant impact on the scorecard (as shown in the table in response to question 1).”

The public authority's submissions

37. The public authority's submissions are summarised below.

38. The withheld information was created for the purpose of providing an informed background to the measure on “Protecting certain taxes in insolvency” included in the Finance Bill 2019-20 and as such clearly relates to the formulation or development of government policy and therefore engages the exemption at section 35(1)(a).

39. With respect to the balance of the public interest, the public authority acknowledged that there is a general public interest in the public being aware of and being able to challenge its decisions. It accepted that there is a strong public interest in ensuring that a public authority is held accountable for its decisions and is as transparent as possible about the ways in which it reaches them.

40. The public authority however pointed to the fact that it had published a summary of the consultation exercise and a summary of the government's responses including details of the amendments to the proposals in response to specific concerns from stakeholders. At the time of the initial budget in 2018, information on the subject was also made available on page 40 of the Budget 2018: policy costings

document.² The public interest in transparency and accountability has therefore been addressed to a significant degree.

41. In favour of maintaining the exemption, the public authority pointed to the fact that the request was received on 8 March 2019 just 10 days after the publication of the consultation document. The "request for an internal review" was received on 2 May 2019 whilst the initial consultation process was still ongoing and two months before the draft legislation was published. It is of note that the budget at which the measure will be introduced was only confirmed on 14 October 2019³.
42. The public authority argued that the timing of the request is significant and increases the weight of the public interest in preserving a safe space for officials to debate proposals in relation to an issue which remains live, away from external interference and distraction. It would not be in the public interest to disclose the withheld information given that it could continue to inform ongoing discussions in relation to the measure.
43. The measure is estimate to raise an additional £185m per annum for the public purse. It is not in the public interest to disclose information which could prejudice a policy aiming to provide essential public services.
44. On balance therefore, the public interest in maintaining the exemption outweighs the public interest in disclosing the withheld information.

The Commissioner's considerations

Is the exemption engaged?

45. The Commissioner has first considered whether the exemption at section 35(1)(a) is engaged.
46. The exemptions at section 35 are class based. This means that as opposed to prejudice-based exemptions, demonstrable evidence of the likelihood of prejudice is not a condition for engaging the exemptions. The withheld information simply has to fall within the class described, in

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https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/752208/Budget_2018_policy_costings_PDF.pdf

³ The public authority was presumably referring to Budget 2019 which was set to be delivered on 6 November 2019 but was subsequently overtaken by other events including Parliament voting for a delay to the EU withdrawal Bill and the General Election held in December 2019.

this case, the formulation or development of government policy. The classes are broad and will capture a wide range of information.

47. The Commissioner considers that the term 'relates to' in section 35 can be interpreted broadly within the meaning of the class exemption. This means that the withheld information does not itself have to be created as part of the activity. Any significant link between the information and the activity is enough.
48. The Commissioner considers that if implementation issues are actively considered as part of a policy design (ie before the policy decision is finalised) and feed into that process, they will also relate to the formulation of the policy. Even after a policy decision has been made, issues arising during implementation may then feedback into a policy improvement process, and some details may be adapted on an ad hoc basis during implementation. Whether a particular change amounts to policy development will depend on the facts of that case.
49. The Commissioner considers that the withheld information relates to the formulation or development of government policy on introducing Crown preference for certain taxes in insolvency. The measure is focussed on ensuring that money owed to the Exchequer through VAT, PAYE Income Tax, Employee National Insurance Contributions and Construction Industry Scheme Deductions after an organisation becomes insolvent is paid before payments to other creditors such as financial institutions.
50. The measure is included in the Finance Bill 2019-20. The public consultations however indicate that the Bill could still be subject to changes to address feedback from stakeholders. It also remains possible that the draft legislation could be amended in Parliament. The Commissioner generally considers the policy formulation or development cycle complete when a Bill finally receives royal assent.
51. The exemption at section 35(1)(a) was therefore correctly engaged.
52. By virtue of section 35(2) FOIA, once a policy decision has been made, the exemption at section 35(1)(a) cannot apply to any background statistical information. In light of the reasons above, the Commissioner does not consider that the measure had been finalised at the time of the request. Consequently, she is satisfied that any background statistical information within the scope of the request also engages the exemption at section 35(1)(a).

Balance of the public interest

53. As mentioned, the exemption is subject to the public interest test set out in section 2(2)(b) FOIA. The Commissioner has therefore considered whether in all the circumstances of the case, the public interest in

maintaining the exemption outweighs the public interest in disclosing the withheld information.

54. In addition to the general public interest in transparency and accountability, the Commissioner considers that there is a public interest in disclosing the withheld information which sets out the detailed methodology and key assumptions used to produce the estimated £185m per annum yield from introducing the measure. The public would have a more informed understanding of how the estimated yield was calculated.
55. However, balanced against this is the public interest in maintaining a safe space for officials to consider the measure away from distraction and external interference. The need for a safe space will be strongest when the issue is still live. Once the government has made a decision, a safe space for deliberation will no longer be required and this public interest will carry little weight. The timing of the request will therefore be an important factor.
56. The complainant has argued that the public interest in maintaining a safe space for deliberations should carry little weight given the government had announced at Budget 2018 that it would introduce Crown preference in insolvencies from April 2020. Furthermore, the public consultations were in relation to the implementation of the measure rather than formulating or developing policy.
57. The Commissioner considers that the public interest in maintaining a safe space for deliberations is significant in the circumstances of this case. Between 8 March 2019 and 29 April 2019 when the complainant submitted the request and the public authority issued its final response, two public consultations on the measure had not been completed and the draft Finance Bill had not been published. The first consultation which invited comments from interested parties, particularly those affected by the measure, on how the public authority could implement the measure as effectively as possible was launched in February 2019 and a summary of responses was not published until July 2019. The second consultation on draft clauses in the draft Finance Bill which appears to have been launched in July 2019 did not close until September 2019. The Commissioner has accepted that both consultations were going to inform further consideration of the measure by officials. As mentioned, the measure had yet to receive royal assent. Therefore, Parliamentary scrutiny might also necessitate further consideration of the measure by officials. There was a significant public

interest in not disclosing the withheld information as it could have become a source of distraction for the government. The position would be the same even if the Commissioner were to accept that the internal review was not completed until 13 June 2019⁴.

58. Given the Finance Bill 2019-20 was drafted under a different Parliament to the current one, it is possible that the measure could yet be the subject of additional internal deliberations and perhaps public consultation. Clearly this factor post-dates the request. However, although the Commissioner is satisfied that the factors previously identified above carry sufficient weight on their own, she considers it prudent in the circumstances to mention this important factor post-dating the request.
59. Furthermore, the Commissioner considers that the weight of the public interest in disclosing the withheld information is reduced by the fact that the public authority has released useful and relevant information to the complainant including a summary of the withheld information. A balance has to be struck between providing additional information which ultimately might not change the complainant's view that the methodology used to calculate the estimated annual yield is lacking and maintaining a safe space for deliberations on the measure. The Commissioner considers that on balance the public interest in maintaining a safe space is stronger.

⁴ In the Commissioner's view, an internal review is an opportunity for a public authority to re-consider its response to a request. Therefore, it is entirely possible that a public authority could change and/or amend its position following an internal review. She does not share the view that another internal review should be conducted as a result of a public authority revising its original response

Right of appeal

60. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)
GRC & GRP Tribunals,
PO Box 9300,
LEICESTER,
LE1 8DJ

Tel: 0300 1234504

Fax: 0116 249 4253

Email: grc@justice.gov.uk

Website: www.justice.gov.uk/tribunals/general-regulatory-chamber

61. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
62. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

Signed.....

Terna Waya
Senior Case Officer
Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF