| Police Scotland logo | Freedom of Information ResponseOur reference: FOI 24-2581Responded to: 04 November 2024 |
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Your recent request for information is replicated below, together with our response.

## I am requesting all correspondence between Police Scotland and HMRC regarding

## benefit in kind tax (BiK), specifically relating to the new police housing policy, I suspect 5his will be Kpmg emails. This request is for any information from 10/09/24 to the date of the check.

I can confirm that copies of all the relevant correspondence between 10/09/2024 to date have been located and are provided within the attached information document.

The content of the correspondence has been replicated word-for-word and I can confirm that no information has been withheld with the exception of some minor redaction in terms of the removal of individuals’ names and direct email addresses.

In terms of Section 16 of the Freedom of Information (Scotland) Act 2002, I am refusing to provide you with the information sought.

Section 16 requires Police Scotland when refusing to provide such information because it is exempt, to provide you with a notice which:

(a) states that it holds the information,

(b) states that it is claiming an exemption,

(c) specifies the exemption in question and

(d) states, if that would not be otherwise apparent, why the exemption applies.

I can confirm that Police Scotland holds the information that you have requested.

The exemption(s) that I consider to be applicable to the information requested by you are as follows:

**Section 30(c) - Prejudice to the effective conduct of public affairs.**

It is assessed that disclosure would serve to disrupt the well-established processes which members of the public are encouraged to use when contacting Police Scotland, thus prejudicing our ability to effectively manage such contact appropriately.

Whilst there is a public interest in better informing the public as to the internal mechanisms used within the force, this must be balanced with the need to ensure that the appropriate channels are used for contact and that internal telephone numbers and mailboxes are not compromised in any way. This equally applies to Police Scotland method of communication any other partner government agency (e.g. internal contact details).

Persons who wish to contact the police should use the information published on our website: [Contact Police Scotland - Police Scotland](https://www.scotland.police.uk/contact-us/)

**Section 38(1)(b) - Personal Data**

Information which would identify any individual whose details are not in the public domain cannot be disclosed. The release of this information to a third party would breach the requirement that exists in relation to processing personal information.

Personal data is defined in Article 4 of the General Data Protection Regulation (GDPR) as:

‘Information relating to an identified or identifiable natural person (“data subject”); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person’.

Section 38(2A) of the Act provides that personal data is exempt from disclosure where disclosure would contravene any of the data protection principles set out at Article 5(1) of the GDPR which states that:

‘Personal data shall be processed lawfully, fairly and in a transparent manner in relation to the data subject’.

Article 6 of the GDPR goes on to state that processing shall be lawful only if certain conditions are met. The only potentially applicable condition is Article 6(1)(f) which states:

‘Processing is necessary for the purposes of the legitimate interests pursued by […] a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data’.

Whilst I accept that you may have a legitimate interest with regards the disclosure of this information, I do not agree that disclosure could be considered necessary in the circumstances.

Notwithstanding, I am further of the view that your interests are overridden by the interests or fundamental rights and freedoms of the data subjects.

On that basis, it is considered that disclosure of the information sought would be unlawful.

If you require any further assistance, please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by email or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](http://www.itspublicknowledge.info/Appeal), by email or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.