

From: [FOI](#)
To: [REDACTED]
Subject: FOI 207/18 - Local elections and VAT - response
Date: 23 January 2019 09:48:15

Dear [REDACTED]

Our Ref: FOI 207/18

Thank you for your email to the Electoral Commission dated **17 December 2018**.

The Commission aims to respond to requests for information promptly and regrets that it has not done so within the statutory timeframe of twenty working days.

Your request is in bold below followed by our response.

I have learnt that HMRC and the Treasury are undertaking a review of the treatment of VAT in local elections, including the eligibility of VATA s33 reclaims by local authorities.

- 1. I would like to know if the Commission has been contacted by either HMRC or HM Treasury during 2018 either explicitly in relation to this review or asking for the Commission's view on the legal status of returning officers in any or all UK elections;**
- 2. If either HMRC or HM Treasury have been in contact as defined in 1, I would like to see a copy of the correspondence to the Commission and the Commission's response to HMRC/HM Treasury.**

Our response is as follows:

We do not hold the information you have requested.

I trust that this information satisfies your request. The Commission strives to be an open, transparent authority, but in some circumstances we cannot responsibly release requested information, and we ask for your understanding in this regard.

If you are not satisfied with this response, please note that the Commission operates a review procedure, details of which can be found on the Commission website at: <http://www.electoralcommission.org.uk/about-us/freedom-of-information-requests/how-do-i-make-an-foi-request>

Please also note that if you have exhausted all internal Commission review procedures and you are still not satisfied you have the right to appeal to the Information Commissioner. Details of this procedure can be found on the ICO website: <https://ico.org.uk/>

Yours sincerely,

[REDACTED]

[REDACTED]

Access to Information Officer (FOI and DPA)

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