HMRC - VATSC59800 - Subject Access Fees

Individuals are entitled by law to request access to personal data held about them from any Data Controller: this is described as ‘subject access’.

Under Section 7(2)(b) of the Data Protection Act 1998 a Data Controller is not obliged to supply any information unless he has received a fee not exceeding the maximum prescribed by the Secretary of State. Since the fee is merely a nominal sum to cover the expenses of complying with the Statute, it is not consideration and there is no supply made for VAT purposes.

Previous page

Next page