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Mr Andrew B  
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**Date** 7 May 2009  
**Our Ref** FOI1394/09  
**Your Ref**

www.hmrc.gov.uk

### Freedom of Information Act 2000

Dear Mr B

Thank you for your request dated 10 April 2009 made under the Freedom of Information Act 2000 (FOIA). You asked for *a complete breakdown of the laws, acts, sections and subsections etc in a logical order that identify the following and related information: gross income, net income, taxable income, deductions, exemptions, determination of source(s) of income.*

You also asked for *the precise legal definitions of income, taxable income, source(s), and person.*

Under section 21 of the Act, we are not required to provide information in response to a request if it is already reasonably accessible to you. The law and the acts that govern income tax are publicly available on our website at this link <http://www.hmrc.gov.uk/legislation/acts.htm>. Links to The Income Taxes Acts (ICTA) 2003 and 2005 are towards the bottom of that page.

You will also find information about the above terms at the following links:

<http://www.hmrc.gov.uk/incometax/basics.htm>

[http://www.opsi.gov.uk/acts/acts2005/en/ukpgaen\\_20050011\\_en\\_1](http://www.opsi.gov.uk/acts/acts2005/en/ukpgaen_20050011_en_1)

(See paragraph 110)

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001



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<http://www.hmrc.gov.uk/manuals/CG1manual/CG10702.htm>

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Margaret Earing (Mrs)