

Margaret Earing
Governance & Security
Freedom of Information Team 04/52
100 Parliament Street
London SW1A 2BQ

Andrew B
[request-10xxxxxxxxxxxxx@xxxxxxxxxxxxxxxxx.xxx]

Tel 020 7147 0233

Fax 020 7147 0666

Email xxxxxxxx.xxxxxx@xxxx.xxx.xxx.uk

Date 14 May 2009
Our Ref FOI 1394/09
Your Ref

www.hmrc.gov.uk

Freedom of Information Act 2000 Internal review

Dear Mr B

Thank you for your email. I have reviewed my earlier reply and can confirm that HMRC has dealt with your request in accordance with the Act. There are a number of online dictionaries (legal and normal) which explain what the terms mean including the definition of 'legal person'.

You asked me to explain in legal terms how a person can be defined as a body of persons. This does not constitute a request for recorded information under the Act. If you require legal advice on any of the issues you have raised, or in relation to the terms described in your original request, you may consult a solicitor or an accountant.

If you are not content with the outcome of this review you are entitled to take up the matter with the Information Commissioner. Generally, the Information Commissioner cannot make a decision unless you have exhausted the internal procedure provided by the department. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water lane, Wilmslow Cheshire SK9 5AF

Yours sincerely,

Margaret Earing

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



INVESTOR IN PEOPLE

