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Date 21 May 2009
Our Ref FOI/1394/09
Your Ref

www.hmrc.gov.uk

Freedom of Information Act 2000

Dear Mr B

There are a number of items on the whatdotheyknow website relating to the topic of income tax and the liability to tax. I have already dealt with your request referenced HMRC FOI 1394/09 under the Act and as notified in previous emails.

I have referred you to publicly available resources which provide an answer to your request. I have also advised you to seek legal advice if you believe that your rights are being infringed. I do not intend to enter into any further correspondence with you on the same topic.

Yours sincerely,

Margaret Earing

Information is available in large print, audio tape and Braille formats.
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