



**Governance and Security  
Freedom of Information Unit**  
Room BP5001, Dunstanburgh House  
Benton Park View  
Longbenton  
Newcastle Upon Tyne, NE98 1ZZ

Mr N Jagger  
by email

**Tel** 0191 2253065

**Fax** 0191 2253098

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 29 June 2009  
**Our Ref** FOI 1719/09  
**Your Ref**

Dear Mr Jagger

**Freedom of Information Act 2000**

Thank you for your request for information which was worded as follows:

*Have the Freedom of Information Team been issued specific guidance by any other part of HMRC for handling requests pertaining to the retrospective provision contained in BN66 2008 (clause 55 FB 2008; section 58 FA 2008)?*

Your request was received on 21<sup>st</sup> June 2009 and I am dealing with it under the terms of the Freedom of Information Act 2000.

In some circumstances a fee may be payable and if that is the case, I will let you know. A fees notice will be issued to you, and you will be required to pay before we will proceed to deal with your request.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

Yours sincerely

Michael Armstrong  
**Freedom of Information Unit**