



## Contact Centres Head Office

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Mr J Cross  
By e-mail

**Tel**

**Fax**

**Date** 20 January 2010  
**Our ref** 2378/09

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

Dear Mr Cross

I refer to your e-mail of the 29 November asking for a review of HMRC's reply to your earlier request:-

In your original request you asked:-

- *Please provide me with a list of all HMRC phone numbers together with a description of what the number is used for. For the avoidance of doubt your response should include:-*
  - *numbers of offices, branches and departments - numbers of general helplines - numbers of helplines for specific taxes/issues*
  - *Where is a non-geographic number (starting 0845, 0870 etc) with a geographic alternative (starting with an area code) please include both numbers on the same line of the list.*

You then narrowed your request to the following:-

*In light of your recent e-mail, I am narrowing my request to the geographic and non-geographical request phone numbers for 'Tax offices for individual tax enquires'*

HMRC replied that under section 21 of the Act, they are not required to provide information in response to a request if it is already reasonably accessible to you. The information you requested is available on the Department's website under Contact us; Find a Tax Office; Tax Offices for Individual tax enquiries; see link

<http://search2.hmrc.gov.uk/kbroker/hmrc/locator/locator.jsp?type=1>.

The "locator tool" will, when an Employer reference, tax office code, town or postcode is input, provide details of the numbers you have requested. The international number listed provides the UK geographic number when the leading "+44" is replaced with "0".

In your review request you said:-

*I am requesting an internal review because the Section 21 exemption is not engaged in this case, for two reasons:*

*(1) Section 21(3) states that:*

*"For the purposes of subsection (1), information which is held by a public authority and does not fall within subsection (2)(b) is not to be regarded as reasonably accessible to the applicant merely because the information is available from the public authority itself on request, unless the information is made available in accordance with the authority's publication scheme and any payment required is specified in, or determined in accordance with, the scheme."*

*The phone numbers that can be obtained using the locator tool are obtained by entering data into a form indicating the information which the user of the tool. This request is then sent to HMRC and answered automatically by HMRC's software and hardware. In short the information is only available on request from HMRC, albeit that HMRC's equipment is set up to respond automatically to such queries, but this is not referred to in the publication scheme thus the exemption is not engaged.*

*(2) The information I requested is not reasonably accessible to me by other means. The only way to be sure I had got a complete data set would be enter every single UK post code in turn and note the results.*

*There are somewhere in the region of 1,762,464 live postcodes for the UK.(source: National Statistics Postcode Directory November 2006 Version Notes  
<http://www.statistics.gov.uk/geography/downloads/NSPDVersionNotes.pdf>)*

*I calculate that by manually testing one postcode every two seconds it would take me more than 40 days to test all the postcodes even if I worked 24 hours a day and seven days a week with no breaks. This cannot be considered reasonably accessible.*

*An argument could be made that it might be possible for me to automate the task of using the locator tool using a screen scraper. My own computer skills are not sufficient to write such a programme but even if they were making in the region of 1.7 million queries through the HMRC website could be regarded as a breach of the terms of service as it could seriously inconvenience other users:*

*"You agree to use this site ... in a manner that does not infringe the rights of, or restrict or inhibit the use and enjoyment of this site by any third party"  
[<http://www.hmrc.gov.uk/terms/>]*

*Searching using a list of towns would leave me uncertain as to whether I had the complete data set I had requested. I noticed when I searched for 'Birmingham' which is normally considered a city rather than a town that a tax office was returned.*

*Please therefore provide the information I have requested in a form I can reasonably access.*

## Our Response

I have very carefully reviewed how HMRC handled your request and the comments you made in your email. I have included extracts from the FOI Act in the appendix to this letter for ease of reference. My conclusions are;

(1) Regarding the first point of your review request, I consider that the information requested is made available on our website in accordance with our Publication Scheme and therefore the section 21 exemption is engaged. The link below will take you to the Classes of Information which HMRC proactively publishes in accordance with section 19 of the FOI Act.

<http://www.hmrc.gov.uk/freedom/classes-of-info.htm>

Under the Class of Information, Our Policies and Procedures, you will find a link to our Customer Service Policy.

[http://www.hmrc.gov.uk/audit/customer\\_service.htm](http://www.hmrc.gov.uk/audit/customer_service.htm)

From this link, you can find the link to the Locator tool for searching for individual office contact details.

You also state that the requested information is only available “on request” because the locator tool requires a person to enter data onto a form. I do not agree that this process equates to the making of a request to a public authority, as described in section 21(3).

By making the information available via the locator tool, HMRC considers that customers will be better able to quickly find the contact details of the office relevant to them, rather than having to read through lists of offices.

(2) Regarding the second point of your review request, I note your comments. I have decided to treat this as a request for information in a particular format and have therefore considered HMRC’s obligations under section 11 of the FOI Act. You have asked us to provide the information in a form you can reasonably access. I have considered whether it is reasonably practicable to give effect to that preference. I can now advise you that the information can be provided to you in the form of a list and this is attached.

### Additional Information

HMRC considers that it would be best practice for customers to access information direct from the HMRC website as HMRC regularly updates the published contact details on its website regularly to ensure that the latest up to date details are available to its customers. HMRC considers that its customers are best served by accessing the information direct from the HMRC website as both the geographic and non-geographic numbers provided to you may be subject to change in use in the future.

The information supplied to you continues to be protected by the Copyright, Designs and Patents Act 1988. You are free to use it for your own purposes, including any non-commercial research you are doing and for the purposes of news reporting. Any other re-use, for example commercial publication, would require the permission of the copyright holder. Most documents supplied by HMRC will have been produced by government officials and will be Crown Copyright. You can find details on the arrangements for re-using Crown Copyright on HMSOnline (internet access required) at:

<http://www.hmso.gov.uk/copyright/licences/click-use-home.htm>

Information you receive which is not subject to Crown Copyright continues to be protected by the copyright of the person, or organisation, from which the information originated. You must ensure that you gain their permission before reproducing any third party (non Crown Copyright) information.

**Appeal process:**

If you remain dissatisfied you may now complain to the Information Commissioner whose address is Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Ian McInnes  
Contact Centre Head Office

## Appendix

### Extracts from the Freedom of Information Act 2000

#### *11 Means by which communication to be made*

*(1) Where, on making his request for information, the applicant expresses a preference for communication by any one or more of the following means, namely—*

*(a) the provision to the applicant of a copy of the information in permanent form or in another form acceptable to the applicant,*

*(b) the provision to the applicant of a reasonable opportunity to inspect a record containing the information, and*

*(c) the provision to the applicant of a digest or summary of the information in permanent form or in another form acceptable to the applicant,*

*the public authority shall so far as reasonably practicable give effect to that preference.*

#### *19 Publication schemes*

*(1) It shall be the duty of every public authority—*

*(a) to adopt and maintain a scheme which relates to the publication of information by the authority and is approved by the Commissioner (in this Act referred to as a “publication scheme”),*

*(b) to publish information in accordance with its publication scheme, and*

*(c) from time to time to review its publication scheme.*

*(2) A publication scheme must—*

*(a) specify classes of information which the public authority publishes or intends to publish,*

*(b) specify the manner in which information of each class is, or is intended to be, published, and*

*(c) specify whether the material is, or is intended to be, available to the public free of charge or on payment.*

#### *21 Information accessible to applicant by other means*

*(1) Information which is reasonably accessible to the applicant otherwise than under section 1 is exempt information.*

*(2) For the purposes of subsection (1)—*

*(a) information may be reasonably accessible to the applicant even though it is accessible only on payment, and*

*(b) information is to be taken to be reasonably accessible to the applicant if it is information which the public authority or any other person is obliged by or under any enactment to communicate (otherwise than by making the information available for inspection) to members of the public on request, whether free of charge or on payment.*

*(3) For the purposes of subsection (1), information which is held by a public authority and does not fall within subsection (2)(b) is not to be regarded as reasonably accessible to the applicant merely because the information is available from the public authority itself on request, unless the information is made available in accordance with the authority’s publication scheme and any payment required is specified in, or determined in accordance with, the scheme.*