



**Freedom of Information &  
Data Protection Act Team**

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Ganesh Sittampalam

By e-mail to:  
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[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 14 December 2009  
**Our Ref** FOI 2542/09  
**Your Ref**

Dear Ganesh Sittampalam,

**Freedom of Information Act 2000**

Thank you for your e-mail of 13 December 2009, regarding Childcare Vouchers. Your request was received at HMRC on 14 December 2009 and I am dealing with it under the terms of the Freedom of Information Act 2000.

HMRC will provide information in response to a request free of charge. However, HMRC may ask you to pay our costs where there is lot of information involved, for example replies in excess of 250 sheets of photocopying. Whenever we contemplate charging we will provide full details of the charges and payment will be required before we send the response.

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

Tony High  
**Freedom of Information Act Team**