



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

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Ganesh Sittampalam

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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 Mr Sittampalam,

**Freedom of Information Act 2000 – Request No 2542/09**

Thank you for your request for information about childcare voucher schemes. Your request was received on 13 December 2009 and I am dealing with it under the terms of the Freedom of Information Act 2000.

You had queried the tax advantages of the scheme and also asked for *any research or other documents you hold that might back up the PM's claim, for example statistics or lists about employers providing childcare vouchers without requiring a salary sacrifice in exchange, or any explanation of why salary sacrifice schemes would still be worthwhile were the tax relief to be removed completely.*

Your query was based on a statement made by the Prime Minister some time ago, which said that "companies will still be able to offer childcare vouchers to the people they employ and in fact, we expect many of them will continue to provide support for children". You noted that it would be pointless for employees to take up such schemes if there would be no tax advantage. That would have been a matter for individual employees, but you are probably aware that there was a further announcement on 4 December to the effect that tax exemptions relating to the childcare voucher schemes will continue (<http://www.number10.gov.uk/Page21593>).

Under section 21 of the Act, we are not required to provide information in response to a request if it is already reasonably accessible to you. The information you requested on the use of salary sacrifice by employers is available on the HMRC website at (<http://www.hmrc.gov.uk/research/report23-final.pdf>). HMRC keeps no other information on this as employers are not obliged to provide details of benefits which are subject to a statutory exemption.

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

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street, London SW1A 2BQ. You must request a review within 2 months of the date of this correspondence. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely,

Su McLean-Tooke (Mrs)  
Policy Adviser  
Employment Team

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