



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

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Mr James Moore

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www.hmrc.gov.uk

Date 15 January 2010
Our Ref FOI 1044/10
Your Ref

Dear Mr Moore

Freedom of Information Act 2000

Thank you for your e-mail of 14 January 2010 regarding Local Authorities' VAT status. I am dealing with your request 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 faithfully

Tony High
Freedom of Information Act Team