



**Governance & Security**

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**Our Ref** 1927/08  
**Your Ref**

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

Dear Mr Jackson

**Freedom of Information Act 2000**

I refer to your request under the above legislation in relation to toilet breaks '*for release copies of any memos, emails, minutes, policies, procedures or the like relating to such instruction and/or monitoring*'.

I am writing to advise you there is no central HMRC Policy that tracks access to toilet breaks and so HMRC does not hold the information for that part of your request. You may find it helpful to know that HMRC provides the facilities as outlined in the Workplace (Health Safety and welfare) Regulations 1992, in providing suitable and sufficient sanitary conveniences and washing facilities. It is an implicit duty that HMRC provides reasonable access to these facilities and there are no restrictions on when staff are allowed to take toilet breaks.

However within local business areas, there are a number of breaks that staff may need and they are managed appropriately. While I can confirm that HMRC holds information that falls within the description specified in your request I estimate that the cost of complying with this element of your request would exceed the appropriate limit of £600. The appropriate limit is specified in regulations and for central government is set at £600 based on staff time of £25.00 per hour. This represents the estimated cost of one person spending 3½ working days determining if the department holds the information. This includes locating, retrieving and extracting the information. Under section 12(1) of the Freedom of Information Act 2000 the department is not obliged to comply with your request and we will not be processing it further.



If you could narrow your search, for example to restrict it to a particular office or business area within HMRC we may be able to conduct a search to establish whether or not we hold information within the fees limit.

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 letter. 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 your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by the department. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

John Sharpe