



**PAYE, SA & NIC Directorate**  
Governance Team  
Room 1E/10  
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London  
SW1A 2BQ

Mr Gary Burgess

**Fax** 020 7147 2530

**By e-mail to:**

[request-30073-d091dfe4@whatdotheyknow.com](mailto:request-30073-d091dfe4@whatdotheyknow.com)

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

**Date** 22 April 2010  
**Our ref** FOI 1405/10

Dear Mr Burgess

## **Freedom of Information Act 2000**

I am writing to confirm that HMRC has now completed its search for the information you requested on 26 March 2010 regarding the numbers for the 10 employers that have submitted the most P46 expat forms since May 2009.

I can confirm that HMRC holds information that falls within the description specified in your request. However, we estimate that the cost of complying with your request would exceed the appropriate limit of £600. The appropriate limit is specified in regulations and for central government is set at £600. 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.

Although we do not have an exact costing figure for you, previous experience with the type of data interrogation required for this sort of analysis, indicates that the cost for the data extraction required is likely to be in excess of £7,000. This charge has been calculated in accordance with section 13 of the Act and the Freedom of Information Fees Regulations.

If you are able to narrow the scope of your request, the department may be able to provide the information free of charge because it would cost less than the appropriate limit to do so. Any reformulated request the department receives from you will be treated as a fresh FOI request.

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 1C/25, 100 Parliament Street, London SW1A 2BQ. You must request a review within

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Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



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 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

**Michelle Blake**  
Governance Advisor