



# HM TREASURY

1 Horse Guards Road,  
London.  
SW1A 2HQ

Gareth Lewis

By email:  
[request-7170-xxxxxxx@xxxxxxxxxxxxxxx.xxx](mailto:request-7170-xxxxxxx@xxxxxxxxxxxxxxx.xxx)

## Information Rights Unit

Tel: 020 7270 4558  
Fax: 020 7451 4861

[public.enquiries@hm-treasury.gov.uk](mailto:public.enquiries@hm-treasury.gov.uk)  
[www.hm-treasury.gov.uk](http://www.hm-treasury.gov.uk)

Our refs: 9/85  
Email/16030/2009

20<sup>th</sup> February 2009

Dear Mr. Lewis,

Thank you for your enquiry dated 30<sup>th</sup> January 2009 asking for information under the Freedom of Information (FoI) Act 2000.

You asked for:

*... the amount of tax relief provided by the UK Government to employers/ employees in the form of tax free benefits and NIC given for the parking of private cars "at or near the place of work" as set out under Section 197A ICTA 1988*

2. We have understood your enquiry to be for, whichever years the data is available, the amount of tax relief provided by the UK Government.
3. Before answering your Freedom of Information requests, I would like to provide some additional explanation and background, which I think may prove to be helpful. Your request relates to the United Kingdom's taxation of employer provided benefits. HM Revenue and Customs (Inland Revenue prior to 18<sup>th</sup> April 2005) administers this through the United Kingdom's Income Tax system.
4. The employer's provision of parking space for employees' private cars has been specifically excluded from the scope of taxation for policy reasons.
5. The reason that this Government has chosen to maintain the exclusion from tax of an employer's provision of employee car parking, is due to its decision to instead give local government the power to introduce workplace parking levy schemes. Local government, as local traffic authorities, was given this power through the Transport Act 2000. Nottingham City Council intends to introduce such a scheme from 2010.
6. In order to calculate the amount of tax relief (i.e. value of the tax foregone), a valuation of the tax benefit, were the exclusions not in effect, would be required. I can indicate that after a search of our information, the Treasury does not hold such evaluations. This is because the exclusions from tax continue to support policy aims.



7. The FoI Act establishes a legal process and under the Act, the Treasury can only answer in regard to information held by the Treasury. As indicated above, HM Revenue and Customs is responsible for administering income taxes in the United Kingdom and so, they may have made such assessments. If you would like to submit a request for information under the terms of the Freedom of Information Act to HMRC, you can do so by using their on-line application.

<http://www.hmrc.gov.uk/about/foi.htm>

<http://www.hmrc.gov.uk/freedom/make-info.htm>

Alternatively you can write to the Freedom of Information Unit at the following address:

Freedom of Information Unit  
Room BP5001  
Dunstanburgh House  
Longbenton  
Newcastle upon Tyne  
NE98 1ZZ

8. If you have any queries about this letter, please contact us at the email account given in the header to this letter. It would help us, if you could remember to quote the IRU reference number (also in the header) in any future communications.

Yours sincerely,

**Information Rights Unit**  
On behalf of HM Treasury

**Your right to complain under the Freedom of Information Act 2000**

If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ. Email [public.enquiries@hm-treasury.gov.uk](mailto:public.enquiries@hm-treasury.gov.uk). Any review request must be made 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 ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Treasury. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliff House, Water Lane, Wilmslow, Cheshire SK9 5AF.