



Mr. John Gilmour

**Tel** 01952 295646

**Fax** 01952 293041

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

**Date** 14 November 2008  
**Our ref** FOI 2118/08  
**Your ref**

Dear Mr Gilmour

**Request for Information under the Freedom of Information Act 2000 (FOIA)**

Further to your email of 17<sup>th</sup> October clarifying the information you require under the Freedom of Information Act.

Your original request asked:

- A) *The number of HMRC offices which accept payments from members of the public*
- B) *The number of HMRC offices that accept cash payments from members of the public*
- C) *The number of HMRC offices which accept payments from members of the public, but refuse to take cash.*

***Cheque Payments***

HMRC local offices discourage cheque payments but are able to pass any they receive for processing and banking centrally. We advise customers to pay electronically which is normally more efficient and convenient for customers and HMRC. It means payment is received automatically and ensures customer records are updated promptly and without delay.

Customers who wish to pay by post are provided with an addressed envelope which ensures their cheque payment is delivered to a central banking and processing point.

We set out the different payment options available to customers on our payment applications and on our website at [www.hmrc.gov.uk/howtopay](http://www.hmrc.gov.uk/howtopay).

## **Direct Taxes – Cash Payment**

HMRC Direct Taxes offices are no longer able to accept cash payments. Where a customer calls in person at a local HMRC Direct Tax office they will be directed to take their payment to either the nearest Post Office or a branch of their own bank/building society instead. If necessary they will be provided with a payslip.

If exceptionally a customer needs to pay cash and is unable to pay at a Post Office or at their own bank/building society branch they are asked to seek further advice from HMRC.

In exceptional circumstances, for example if a customer is disabled, we can arrange to receive a cash payment.

## **Indirect Taxes (VAT and other excise duties) – Cash Payment**

We encourage Electronic Payments whenever possible and promote payment by electronic means in all instances. HMRC's phased cashier closure means there are now only a limited number of HMRC offices accepting cash and cheques for indirect taxes.

## **Ports and Airports – Cash Payments**

Ports accept payments, both cash and cheque, bank draft, postal order or by bank transfer from members of the public for payments of customs duties.

The Terminals at all airports accept cash cheques, bankers draft and credit card payments with card payment being the preferred method. Cash and cheque are only ever taken if the customer is unable to make payment by debit or credit card.

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 HMRC. He can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely,

Gill Wright  
Head of Banking (Strategy, Support & Transformation)