

Freedom of Information & Data Protection Act Team Room 1C/25 100 Parliament Street London SW1A 2BQ

Mr T Turner

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Date Our ref 22 March 2012 FOI 1568/12

DX

Your ref

Dear Mr Turner

Freedom of Information Act 2000

Thank you for your communication of 22 March 2012 which has been passed to HMRC's Freedom of Information Team.

We have allocated the above reference which you should quote if you need to contact us.

The Team will arrange for a reply to be sent to you which will either comply with HMRC's obligations under Freedom of Information Act or, if we think it's an enquiry that we don't need to address under the terms of the Act, let you know why. If it is the latter we will, if possible, pass it on to a more appropriate part of the Department for answer.

Yours sincerely

Freedom of Information Act Team

