Dear Ms Taylor

**Freedom of Information Act 2000**

Thank you for your communication of 18 June 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