



**Freedom of Information &  
Data Protection Act Team**

Room 1C/25  
100 Parliament Street  
London  
SW1A 2BQ

Mr S Kloot  
By email  
request-33790-3e4bccex@xxxxxxxxxxxxxxxxxxx

**Tel** 020 7147 0406

**Fax** 020 7147 0666

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

**Date** 23 April 2010  
**Our Ref** **FOI 1537/10**  
**Your Ref**

Dear Mr Kloot

**Freedom of Information Act 2000**

Thank you for your e-mail of 23 April 2010 regarding Legal advice relating to S58 FA 2008. Your request will be dealt with under the terms of the Freedom of Information Act 2000.

HMRC will provide information in response to a request free of charge. However, HMRC may ask you to pay our costs where there is lot of information involved, for example replies in excess of 250 sheets of photocopying. Whenever we contemplate charging we will provide full details of the charges and payment will be required before we send the response.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

Yours faithfully

Tony High  
**Freedom of Information Act Team**