



HM Revenue & Customs

Gogos

By email:

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Freedom of Information Team

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Our ref: FOI2019/02263

Dear Gogos

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 15 October, for the following information:

“Please respond regarding:

1. Income Tax.
3. Inheritance Tax.”

I can confirm HMRC holds information within the scope of your request. However, this is being provided on a discretionary basis.

For a request to be valid under the FOIA, a request must fulfil the criteria set out in Section 8 of the Act, it must be:

- (a) in writing,
- (b) state the name of the applicant and an address for correspondence, and
- (c) describe the information requested.

The requester must provide enough of their real name to give anyone reading that request a reasonable indication of their identity. This means that if the staff processing the request cannot identify the requester from the name provided, that request will be invalid. Therefore, we would advise you to provide your real name when submitting requests in future.

Income Tax customers:

I can confirm that HMRC systems are set up in a way that we still require a ‘First Forename’ and ‘Surname’. As a result HMRC is currently unable to address a customer by only one name when sending bills for Income Tax purposes. Further information in the PAYE manual about names can be found online at the following address: <https://www.gov.uk/hmrc-internal-manuals/payee-manual/payee103020>

Inheritance Tax Customers:

Calculation of Inheritance Tax letters allow for a forename only to be used and this is done on regular occasions when sending letters to the name of an agent for example.

Information is available in large print, audio and Braille formats.

Text Relay service prefix number – 18001



If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

Freedom of Information Team