



HM Revenue
& Customs

Jack Pattinson

By email: Jack.Pattinson@ajbell.co.uk

Freedom of Information Team
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Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 2 December 2022

Our ref: FOI2022/69306

Dear Jack Pattinson,

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 7 November, for the following information:

“For each of the last 5 tax years, including the current year to date:

- a) How many individuals incurred interest due to late tax payments
- b) How much interest was paid on late tax payments”

Our response

We can confirm that we hold the information you seek. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

We do not record the requested data in a way that we can readily access it. In order to obtain this information, we would need to investigate many thousands of customer records manually, across multiple systems, on a case-by-case basis. We have established that this task would exceed the FOIA cost limit.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing so.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

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

Yours sincerely,

HM Revenue and Customs

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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