



HM Revenue
& Customs

Gaynor Macaulay
By email: request-498964-
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Date: 20 July 2018
Our ref: FOI2018/01564

Dear Gaynor Macaulay

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 20 July, for the following information:

“How many people without open enquiries have been sent letters notifying them of the settlement offer known as CLSO2”

I can confirm HMRC holds information that falls within the scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request.

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

HMRC published detailed settlement terms on 7 November 2017 as part of a campaign to encourage taxpayers to come forward and settle their tax affairs ahead of the loan charge introduction.

We notified taxpayers through letters, emails, phone calls, and in webinars. To provide number of taxpayers notified by letters would mean searching records across a number of HMRC systems.

We would have to review each record determined to have received a letter to identify the method of notification whether there is an open enquiries not.

I have established that the time necessary to complete this task would exceed the cost limit by some way. Consequently, under section 12(1) of the FOIA, HMRC is not obliged to comply with your request and we will not be processing it further.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office. The following link explains how to do this:

<https://ico.org.uk/concerns/>

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Yours sincerely,

Freedom of Information Team