



# HM Revenue & Customs

Hugh Goggin

By email:

[request-1072847-cee573d1@whatdotheyknow.com](mailto:request-1072847-cee573d1@whatdotheyknow.com)

## Information Rights Unit

S1727

8 Floor

Central Mail Unit

Newcastle Upon Tyne

NE98 1ZZ

**Email** [foi.request@hmrc.gov.uk](mailto:foi.request@hmrc.gov.uk)

**Web** [www.gov.uk](http://www.gov.uk)

Date: 24 January 2024

Our ref: FOI2024/02491

Dear Hugh Goggin,

### Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 17 January, for the following information:

“Would you please confirm whether the receipts stated as those reported under the heading HMRC in the Consolidated Fund Account at £605,018m include Council Tax? If so, would you please quantify the amount of Council Tax included.

If not, please advise why Council Tax is not defined as public revenue for the purpose of the opening statement made on page 5 of the accounts as follows: "The Consolidated Fund (CF) was first set up in 1787 as 'one fund into which shall flow every stream of public revenue and from which shall come the supply for every service'."

### Our response

We do not hold the information requested. You may want to redirect your question to HM Treasury as the department responsible for the administration of the Consolidated Fund. You can make an FOI request by emailing: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [informationrightsunit@hmrc.gov.uk](mailto:informationrightsunit@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

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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](http://www.gov.uk) and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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