

Mr Ian Tyes  
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Benefits and Credits  
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[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 30 March 2009  
**Our Ref** 1240/09  
**Your Ref**

Dear Mr Tyes

### **Freedom of information request**

I am writing to confirm that the Department has now completed a search for the information you requested on 02 March 2009.

### **Questions 1, 2 & 3**

1. How many claims for tax credit reversal were there in the most recent years?
2. Please confirm the gender breakdown of the claims (e.g. father to mother or mother to father).
3. Please confirm the average delays in transferring the tax credits and the percentage of refusals to transfer, both broken down by gender.

### **Answer**

Following a search of our records, it has been established that HMRC does not hold the information you have requested. The Freedom of Information Act 2000 does not require public authorities to create new information to answer a request, and we would have to do this to provide you with this information.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001



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## Notes

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## Conclusion

If you are not happy with this reply you may request a review by writing to:

HMRC FOI Team  
Room 4/52,  
100 Parliament Street  
London  
SW1A 2BQ.

You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by HMRC. He can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF

Yours sincerely

Kate Marsden  
Freedom of Information Team Manager

