



HM Revenue & Customs

Mr Carr

By email: request-428803-22f79a43@whatdotheyknow.com

CS Finance & Planning
Freedom of Information Team
Room 1C/23
100 Parliament Street
London
SW1A 2BQ

Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 13 September 2017
Our ref: FOI2017/01612

Dear Mr Carr

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 4th September, for the following information:

"Freedom of Information request: Difference in tax payment timeline vs refund timeline

I would like to know how quickly HMRC refunds overpaid tax on average compared with how quickly it demands payment of underpaid tax.

For the tax year 2015/2016, would you please tell me the average amount of time it took to repay overpaid tax?.

For the tax year 2015/2016, would you please tell me the average amount of time given to individuals to pay underpaid tax?."

Following a preliminary search of our paper and electronic records, it is clear that we will need further information in order to locate the information you are seeking.

It is not clear in your question which area of HMRC you are referring to so your request can be directed to the correct team it would be helpful if you could specify which area of HMRC you are referring to.

Please send your clarified request (quoting the FOI reference number above) to the HMRC FOI Team, Room 1C/23, 100 Parliament Street, London SW1A 2BQ.

If you prefer, you can submit your request by email using the address foi.request@hmrc.gsi.gov.uk

Outside of FOIA

On a discretionary basis, outside the scope of FOIA please see below information which you may find useful.

If you do not have access to the Internet, you may be able to use facilities at your local public library

Claim a tax refund – when you'll get your refund

<https://www.gov.uk/claim-tax-refund/when-you-get-your-refund>

If you can't pay your tax bill on time

<https://www.gov.uk/difficulties-paying-hmrc/youve-missed-the-payment-deadline>

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Freedom of Information Team