



HM Revenue
& Customs

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: 2nd October 2017
Our ref: FOI2017/01690

Dear Carr

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 14th September, for the following information:

"I am referring to personal income tax. I hope this is sufficient information for you"

I can confirm that HMRC holds information that falls within scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The FOIA 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.

It may be helpful to know that each year HMRC review the income tax position of around 45 million PAYE customers. We believe that the cost of manual examination of our records would exceed the appropriate limit. Consequently, we are not obliged to comply with your 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

You can find further information by using the link below:
www.gov.uk/tax-overpayments-and-underpayments

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