



HM Revenue
& Customs

Ms Tania Berlow

By email:

request-527188-298b9462@whatdotheyknow.com

Freedom of Information Team

S1715

6 Floor

Central Mail Unit

Newcastle Upon Tyne

NE98 1ZZ

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

Web www.gov.uk

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Our ref: FOI2018/02549

Dear Ms Berlow

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 19 November, for the following information:

“Ok so would it therefore be possible to just find out how many fit criteria G without splitting it into categories A B E F nor D?”

I can confirm HMRC holds information falling within 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.

As confirmed in our previous reply; to establish the number of applicants who meet any of the cases, as outlined in [Regulation 9 of The Working Tax Credit Regulations 2002](#), would require individual analysis of all tax credit claims where applicants are receiving the disability element of Working Tax Credit. Records of which customers fit each criteria is not kept as there is no business need to do so and this is the case for those customers who fit criteria G.

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](#)

Yours sincerely,

Freedom of Information Team