



HM Revenue  
& Customs

Peter Wright

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Date: 24 January 2024  
Our ref: FOI2024/00010

Dear Peter Wright

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 2 January, for the following information:

“How many hot desks are available in the Liverpool regional centre? How does this compare to the FTE worker numbers who have this as a home office?”

### **Our response**

Like many office-based organisations, HMRC offers a mixture of home and office working, with most colleagues able to work from home 2 days a week. Working environments are designed for flexible working with a range of different workspaces suitable for different tasks.

Colleagues can use any workspace within our buildings and are encouraged to move between areas so they can work using the right space for the task at hand. For these reasons the building's capacity is not measured by “hot desks”, and the figures for those alone is not recorded.

There were 5,411 full time equivalent HMRC roles based at the Liverpool, India Buildings on 30 September 2023, which are the most recent figures available. The building includes a total of 2,752 workspaces. While a small number of focus desks are assigned to colleagues with workplace adjustments, the rest are available for use by any HMRC staff member.

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