



**HM Revenue
& Customs**

Freedom of Information &
Data Protection Act Team
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Mr A Hooper
By email
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www.hmrc.gov.uk

Date 26 January 2011
Our ref FOI 1097/11
Your ref

DX

Dear Mr Hooper

Freedom of Information Act 2000

Thank you for your email dated 25 January 2011 regarding Child Benefit. Your request was received at HMRC on 25 January 2011 and will be dealt with under the terms of the Freedom of Information Act 2000.

HMRC will provide information in response to a request free of charge. However, HMRC may ask you to pay our costs where there is lot of information involved, for example replies in excess of 250 sheets of photocopying. Whenever we contemplate charging we will provide full details of the charges and payment will be required before we send the response.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

Yours faithfully

Freedom of Information Act Team

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Awarded for excellence

