

Mr Martin Brothers  
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**Benefits & Credits**

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hmrc.gov.uk

**Date** 26 May 2016  
**Our ref** FOI 1781/16  
**Your ref**

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Dear Mr Brothers,

**Freedom of information Act 2000 (FOIA)**

I refer to your request received on 27 April 2016 for the following information.

*"Please let me know the number of active national insurance numbers currently in the UK as at March 31st 2016."*

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. 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.

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. A National Insurance (NI) number provides a record of tax and National Insurance contributions made by an individual and can remain in place where someone no longer pays tax and National Insurance. In order to retrieve the requested information we would be required to review thousands of records, which would far exceed the FOI cost limit.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ or by e-mail to [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk). You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually

consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

**Philip Hogan**  
Policy Advisor