

Freedom of Information Act Team
Room 1C/25
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SW1A 2BQ

Mr A Noakes
by email to
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www.hmrc.gov.uk

Date 25 June 2012
Our ref FOI 2116/12
Your ref

DX

Mr Noakes,

Freedom of Information Act 2000

Thank you for your communication of 23 June 2012 which has been passed to HMRC's Freedom of Information Team.

We have allocated the above reference which you should quote if you need to contact us.

The Team will arrange for a reply to be sent to you which will either comply with HMRC's obligations under Freedom of Information Act or, if we think it's an enquiry that we don't need to address under the terms of the Act, let you know why. If it is the latter we will, if possible, pass it on to a more appropriate part of the Department for answer.

Yours sincerely

Freedom of Information Act Team