



HM Revenue
& Customs

Mr Georgios Christodoulou

By email:

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Freedom of Information Team

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Date: 21 October 2020

Our ref: FOI2020/01841

Dear Mr Christodoulou

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 October, for the following information:

“Please confirm how many requests for the payment of tax have you posted to anyone other than a person. Please refer to Income tax and national Insurance Contributions.”

Unfortunately, we are unable to provide any information without first seeking clarification. You have asked about us making postal requests for payment of tax and National Insurance

In order for us to properly consider your request, we need details about the type of correspondence you are interested in. For example, PAYE customers pay Income Tax and National Insurance through their employers; self-employed customers paying tax through the Self Assessment system. This means, ordinarily, we would not be issuing postal letters for such payments. And we are unable to determine when such letters would be sent to “anyone other than a person”, as businesses and other entities pay different taxes (Corporation Tax and VAT, for example), not Income Tax and National Insurance.

Also, letters are sent by different teams across our department and for a number of reasons. Collating data for all postal correspondence issued relating to Income Tax or National Insurance would likely take considerable time. [Section 12\(1\)](#) of the FOIA states a department is not obliged to comply with its duty under section 1(1)(b) if doing so would exceed the cost limit. This limit, for central government, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request. Section 12(2) of the act states that a department is not obliged to comply with its duty under paragraph (a) of section 1(1) where the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

If still appropriate, please submit your clarified request (quoting the FOI reference number above) by emailing foi.request@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If, after clarifying your request, you are not content with our freedom of information response, you retain the right to [complain to the Information Commissioner](#), once you have exhausted our internal review process.

Yours sincerely,

HM Revenue and Customs