



HM Revenue  
& Customs

Mr Georgios Christodoulou

By email:

[request-694977-77197f24@whatdotheyknow.com](mailto:request-694977-77197f24@whatdotheyknow.com)

**Freedom of Information Team**

S1715

6 Floor

Central Mail Unit

Newcastle Upon Tyne

NE98 1ZZ

**Email** [foi.request@hmrc.gov.uk](mailto:foi.request@hmrc.gov.uk)

**Web** [www.gov.uk](http://www.gov.uk)

Date: 2 November 2020

Our ref: FOI2020/02386

Dear Mr Christodoulou

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

Thank you for your email of 22 October 2020, for information about requests for the payment of Income Tax posted to anyone other than a person.

[Section 1](#) of the FOIA places two duties on public authorities:

Under section 1(1)(a), to confirm or deny if the requested information is held.

Under section 1(1)(b), to disclose information that has been confirmed as being held.

These obligations are however limited in appropriate circumstances to the cost restrictions set out below.

[Section 12 \(1\)](#) of the FOIA states a department is not obliged to comply with its duty under section 1(1)(b) above 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 requested.

Section 12 (2) of the FOIA similarly states that a department is not obliged to comply with paragraph (a) of section 1(1) above where the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

**Your request**

We estimate that it would exceed the FOIA cost limit to determine whether or not we hold the information you seek.

Pay As You Earn 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. We can therefore neither confirm nor deny that we hold the information requested. This should not be taken as indication that the information you seek is or is not held by us.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, currently, we cannot see any scope for doing so.

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



All letters issued by us in relation to Income Tax is too broad a request. It may be possible to consider your request further if you provided more detail about exactly what information you are seeking. However, as letters are sent by different teams across our department and for a number of reasons, we cannot at this stage rule out the FOIA cost limit still applying to a future request on this subject.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

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