



Department
for Work &
Pensions

DWP Central Freedom of
Information Team
Caxton House
6-12 Tothill Street
London
SW1H 9NA

Charles Ellinson
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[freedom-of-information-
request@dwp.gov.uk](mailto:freedom-of-information-request@dwp.gov.uk)

[DWP Website](#)

Our Ref: FOI2023/93350

4 January 2024

Dear Charles Ellinson,

Thank you for your Freedom of Information (Fol) request received on 4 December. You wrote:

“The government announced at Autumn Statement 2023 that they will remove the remove the £500 limit on interest deductions in the cash basis for those with trading income, for tax purposes.

<https://www.gov.uk/government/consultations/expanding-the-cash-basis>

There is an equivalent monthly threshold in Universal Credit of £41/month (as per UC Regs, Reg. 58(3A)).

Please can you provide any documents, information or correspondence held by the Department regarding whether this restriction will be removed from Universal Credit as well.”

DWP Response

Following a search of our paper and electronic records, we have established that the information you requested is not held by this Department.

If you have any queries about this letter, please contact us quoting the reference number above.

Yours sincerely,

DWP Central Freedom of Information Team
Department for Work and Pensions

Your right to complain under the Freedom of Information Act

If you are not happy with this response you may request an internal review by e-mailing freedom-of-information-request@dwp.gov.uk or by writing to: DWP Central Fol Team, Caxton House, 6-12 Tothill Street, London, SW1H 9NA.

Any request for an internal review must be received by us within 40 working days of the date of this letter. Please note we are not obliged to provide a review if it is requested after more than 40 working days.

If you are not content with the outcome of the internal review, you may apply directly to the Information Commissioner's Office for a decision. Generally, the Commissioner cannot make a decision unless you have exhausted our own complaints procedure. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Website: [ICO FOI and EIR complaints](#) or telephone 0303 123 1113