

**Pension Schemes Services**

Fitz Roy House
Castle Meadow Road
Nottingham
NG2 1BD

Mr S Brodbeck
Email to:
Request-295988-0d6aa11c@whatdotheyknow.com

Phone

Monday to Friday 9.00am to 5.00pm

Fax 03000 564567

Web hmrc.gov.uk

Date 30 October 2015
Our ref FOI2910/15

Dear Mr Brodbeck

Freedom of Information Act (FOIA)

Thank you for your request under the FOIA, which was received on 7 October 2015, for the following information:

I am writing to request the tax paid to HMRC as a result of the pension freedoms. Clearly the information for this will not be held all in one place. However, pension scheme administrators are required to note flexible access of pension pots under data item 168 http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/429065/Newsletter_68.pdf. Providers are not compelled to use this data note until next year, but I understand many have already begun using it. Could you give me the amount of money flagged with data item 168, and the corresponding tax paid on payments?

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 to obtain information on the amounts tax paid on such payments. We would need to interrogate the data to extract receipts in connection with flexibility payments and then analyse the results to work out each individual's marginal rate of tax to apply to the payment taken, also taking into account any repayment they may have received.

With regards to your request around the amount of money flagged with data item 168. I can confirm, to be helpful, and outwith the FOIA, HMRC published data covering the amount of money

flagged with data item 168 on 28 October 2015. This can be found at
<https://www.gov.uk/government/statistics/flexible-payments-from-pensions>

If you are not happy with this reply you may request a review by emailing
xxx.xxxxxx@xxxx.xxx.xx , or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street
London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would
help us carry out our review if you set out the aspects of the reply that concern you and why you are
dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information
Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the
internal review procedure provided by HMRC. You can make a complaint through the ICO's website
at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane,
Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Craig Watts
Complaints Manager

Direct Dial 03000 564 476

To learn more about your rights and obligations go to hmrc.gov.uk/charter