



**HM Revenue  
& Customs**

Freedom of Information &  
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**Date** 21 February 2011  
**Our ref** FOI 1214/11  
**Your ref**

**DX**

Dear Mr Parmenter

**Freedom of Information Act 2000**

Thank you for your email dated 20 February 2011. Your request was received at HMRC on 21 February 2011 and will be dealt with under the terms of the Freedom of Information Act 2000.

HMRC will provide information in response to a request free of charge. However, HMRC may ask you to pay our costs where there is lot of information involved, for example replies in excess of 250 sheets of photocopying. Whenever we contemplate charging we will provide full details of the charges and payment will be required before we send the response.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

Yours faithfully

**Freedom of Information Act Team**

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Text Relay service prefix number – 18001



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