



HM Revenue
& Customs

Jonathan Bion
By email: request-469344-aa204acc@whatdotheyknow.com

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Date: 26 March 2018
Our ref: FOI2018/00548

Dear Jonathan Bion

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 7 March, for the following information:

“Are you able to provide details of the number of companies, by location, with whom HMRC entered into a Time to Pay arrangement for their VAT, during 2017?”

Please note, I do not require the information at this point. Just a “yes” or “no” would be much appreciated.”

I can confirm that HMRC holds information that falls within the 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.

HMRC do not record the location in a format that would be easily extracted from our systems as we have no business need to do this. To provide this would require HMRC to manipulate a very large and complex historical data set which would exceed the FOIA cost limit.

If you are not satisfied with this reply you may request a review within 2 months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right 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. Their contact details are available at their website: www.ico.org.uk.

Yours sincerely,

Freedom of Information Team