



HM Revenue & Customs

Dobert

By email: request-407661-
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Individuals Policy Directorate
Freedom of Information Team
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Date: 26th May 2017
Our ref: FOI2017/00971

Dear Dobert

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 19th May, for the following information:

“Apart from HMRC which other authorities are competent to supply details of personal income tax receipts.”

Following a preliminary search of our paper and electronic records, it is clear that we will need further information in order to locate the information you are seeking.

Please see the following link:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/540991/Income_tax_receipts_statistics_July_2016_bulletin.pdf

This gives some useful background information at para 1.1 about “what is income tax” and the various sources of income that are liable to income tax.

- All income other than savings and dividends. This is often referred to as ‘earned income’ and it includes pay from employment but also profits from self-employment, pensions, taxable benefits and income from property
- Savings income (e.g. bank and building society interest)
- Dividends

Therefore employers, pension providers, Department for Work and Pensions (for taxable benefits), banks, building societies and companies (for dividends) could all provide details of personal income receipts and tax deducted, where appropriate, from said receipt.

Could you please explain exactly what you mean by “authorities competent to supply details....” and in what circumstances this information would be required?

Please send your clarified request (quoting the FOI reference number above) to the HMRC FOI Team, Room 1C/23, 100 Parliament Street, London SW1A 2BQ.

If you prefer, you can submit your request by email using the address foi.request@hmrc.gsi.gov.uk

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, 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

Freedom of Information Team