



Nigel Brown

By email:

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Our ref: FOI2022/64019

Dear Nigel Brown,

**Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 14 October, for the following information:

1. "Confirmation of the number of cases actually registered for CDF in the tax years ended 5 April 2018, 2019, 2020, 2021 and 2022.
2. For each year above, please confirm that of the cases registered, how many were voluntary and how many were prompted by HMRC."

**Our response**

We can confirm that we hold the information requested, but in terms of cases opened under Code of Practice 9 (COP9) rather than the Contractual Disclosure Facility (CDF). CDF is the process for enquiry cases opened under COP 9. Please refer to the tables below which detail your answers.

Question one

The total number of COP9 cases registered during the tax years as requested are:

Tax Year	Total COP9 Cases Opened
2017-18	886
2018-19	934
2019-20	662
2020-21	411
2021-22	341

Question two

From the total number of registered cases listed on the table above, the following were voluntarily entered/disclosed, and the remaining were prompted.

Tax Year	Total Voluntary Cases
2017-18	215
2018-19	153
2019-20	142
2020-21	79
2021-22	116

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk) or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs