



HM Revenue
& Customs

Freedom of Information Team
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Mr McGregor

By email:

request-645901-944c9116@whatdotheyknow.com

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 12 March 2020
Our ref: FOI2020/00341

Dear Mr McGregor

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 February, for the following information:

“Please could you provide the number of referrals of suspected tax evasion submitted by the Child Maintenance Service to HMRC. Please could you provide a yearly breakdown of the number of referrals made covering the last 10 years.”

Under section 31(3) of the FOIA we can neither confirm nor deny we hold information within scope of your request. Our position is to not answer questions about fraud referrals, concerning tax evasion or otherwise, when an identifiable person is named in the request, whether that person be a living individual or any other entity.

The fact that section 31(3) has been cited should not be taken as indication that we do or do not hold the information requested.

Section 31(1) of the FOIA provides that information is exempt from disclosure if such disclosure would, or would be likely to, prejudice—

(a) the prevention or detection of crime.

...

(d) the assessment or collection of any tax or duty or of any imposition of a similar nature.

Section 31(3) offers an exclusion from the duty placed on a public authority to confirm or deny the existence of information if the act of confirming or denying would itself prejudice any of the matters listed under section 31(1).

Individuals and other entities must have confidence in the ability to report wrongdoing without reprisal. Those willing to provide information need assurance they can do so with anonymity. If we confirmed the number of reports received from an organisation or stated none had been received from a named entity, that action will have repercussions. It is unlikely that those making reports would want us to publicly confirm how many they had submitted. Such disclosure may dissuade them from doing so in future. Anything that jeopardises the fraud reporting process will prejudice our compliance activities, both criminal and civil, and have a detrimental impact on our ability to assess and collect tax.

Section 31 is a qualified exemption which means that, if it applies, we must consider whether it is the public interest to override the exemption. We have concluded that on balance it is not in the public interest to confirm whether the requested information is held.

We accept the public interest in our procedures being transparent and generally understood. This facilitates the proper public scrutiny of our processes which in turn helps reinforce high standards of performance and governance.

It is important to ensure public confidence in the fraud reporting process and our compliance activities. We support this by releasing data on reports received through various disclosure facilities and campaigns we undertake. We also release compliance and investigation data through freedom of information responses and other means.

There is, however, a strong general public interest in the prevention and detection of crime and the assessment and collection of tax. To confirm or deny the existence of information in relation to specific sources could affect future referrals from those sources. This would result in the reduction of information needed to tackle some of the most serious crime and have an adverse impact on our operational activities.

It is also in the public interest to maintain the crucial confidence of the informant population who inform only on the basis of anonymity. Any perception by them that we are starting to disclose information covering specific criteria would start to erode that confidence. And that is not in the public interest.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand 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](#).

Yours sincerely,

HMRC Freedom of Information Team