



HM Revenue  
& Customs

Mr McGregor

By email:

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Our ref: IR2020/00591

Dear Mr McGregor

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

Thank you for your email of 12 March 2020, which seeks a review of our response to your information request.

**Original request**

On 13 February 2020, you asked 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."

**Our response**

On 12 March 2020, we refused your request under section 31(3) of the FOIA. We told you we could neither confirm nor deny if we held any information. We explained this was due to your request asking whether referrals had been received from a named entity – the Child Maintenance Service. We informed you that we do not answer questions about intelligence relating to named entities, regardless of whether we have actually received any information.

**Internal review request**

On 12 March 2020, you questioned our response:

"I dispute that either Section 31(1) or 31(3) are applicable in this case.

I have merely asked for a series of numbers. It is non-sensical to suggest that providing a series of numbers would either prevent the detection of a crime or the assessment of collection of any tax or duty or any imposition of a similar nature. I would also remind HMRC that the CMS are duty bound to report any suspected tax evasion so your argument that providing the figures would dissuade them from doing so is also illogical. I would actually argue that the publication of this data should act to encourage rather than discourage organisations with their obligation to report tax evasion."

**Internal review**

The purpose of this review is to assess how your freedom of information request was handled in the first instance and to determine whether the original decision given to you was correct.

We received your request on 13 February 2020 and responded by email on 12 March 2020. This was within the statutory deadline in compliance with section 10(1) of the FOIA.

Information is available in large print, audio and Braille formats.

Text Relay service prefix number – 18001



The response also set out our review procedure and your right to complain to the Information Commissioner, as required by section 17(7) of the FOIA.

## **Considerations**

We have reviewed your original request, our response and the points raised in your email of 12 March 2020.

As we said in our original reply, we must ensure there is confidence in the ability to report wrongdoing without reprisal. Those willing to provide information require assurance they can do so with anonymity. If we confirmed whether we had received referrals from a named entity, it would have implications. It is unlikely that those making reports would want us to publicly confirm how many they had submitted. Such disclosure may dissuade them from submitting reports 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.

For this reason, we would never answer any requests about named entities, whether that be individuals or businesses. However, the same does not apply to information provided by other government organisations, as these departments share information under legal gateways. We have therefore overturned the decision to refuse your request under section 31(3) of the FOIA and answered your question.

The Intelligence Bureau part of our Risk and Intelligence Service manage the referrals process involving other government departments. We can only identify the source of information received by the Intelligence Bureau since 2016. With that in mind, we can confirm our Intelligence Bureau has not received any referrals of suspected tax evasion from the Child Maintenance Service.

However, we did have discussions with the Child Maintenance Service about how information sharing could be further extended under an existing memorandum of understanding. Those discussions led to a bulk data exchange arrangement being set up in 2019, which facilitated the transfer of 273 records where tax evasion was suspected.

## **Conclusion**

After carefully considering all available information for this case, we have decided that refusing your request was incorrect, and it has therefore been answered. We hope you consider this satisfactory.

## **Appeal process**

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

Yours sincerely,

HMRC Freedom of Information Team