



By email:
request-702276-94065505@whatdotheyknow.com

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 24 November 2020
Our ref: FOI2020/02443

Dear Sir

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 27 October, for the following information:

“HMRC’s 2015 – 2020 business plan pledged to increase the number of criminal investigations and prosecutions into serious and complex tax crime, focusing particularly on wealthy individuals and corporates. The stated aim was to increase prosecutions in this area to 100 a year by 2020. I would like the following information, please:

- 1) In each calendar year from 2015 to 2020 inclusive, how many wealthy individuals were charged by HMRC with a criminal offence?
- 2) In each calendar year from 2015 to 2020 inclusive, how many corporations were charged by HMRC with a criminal offence?
- 3) In each calendar year from 2015 to 2020 inclusive, how many individuals were charged by HMRC with tax evasion?”

We can confirm we hold some of the information requested; In relation to question 2 HMRC has not had the ability to charge corporations with a criminal offence before the introduction of the Corporate Criminal Offence in 2018/19, previously individuals identified as responsible for the criminality have been charged but data relating to that is not available. There have been no Corporate Criminal Offence charges secured by HMRC to date.

Also, we do not have a complete data set for the years prior to 2017-18. This is because our Fraud Investigation Service was created on 1 April 2016. Before this, fraud investigations were conducted by teams across two business areas. Both areas were closed in 2015-16 and comprehensive information from that time is not available.

We record our investigation data by financial year (1 April to 31 March), so we have provided a financial year breakdown of available data in the following table:

	15/16	16/17	17/18	18/19	19/20
Number of wealthy individuals including (potentially wealthy, Mid-sized & large business)	-	-	33	42	46
Number of individuals charged by HMRC under the tax evasion regimes	1067	1067	914	757	548
Number of wealthy individuals charged by HMRC under the tax evasion regimes	-	-	19	25	32



*Tax evasion prosecutions data is derived from specific case types and excludes certain categories – those involving drugs; international trade; money laundering matters; Proceeds of Crime Act cases; and other internal headings are not counted here.

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,

HM Revenue and Customs