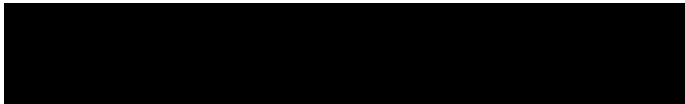




HM Revenue
& Customs

Elliot Green



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Web www.gov.uk

Date: 18 August 2025
Our ref: FOI2025/137032

Dear Elliot Green

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 July, for the following information:

"In the last 12 months please confirm as follows:

1. The number of criminal proceedings issued by HMRC in relation to tax evasion.
2. The number of COP 9 enquiries commenced.
3. The number of COP 9 enquiries concluded.
4. The number of criminal convictions secured.
5. The number of charges levied for criminal proceedings that included a charge of Cheat the Public Revenue (Common Law)."

Our response

The information you require is already reasonably accessible to the public. [Section 21](#) of the FOIA allows us to signpost to this information rather than provide it in our response.

While HMRC investigates cases, it is the Prosecuting Authorities that instigate prosecutions and manage cases through the prosecution process, including making decisions regarding whether or not to charge individuals with specific offences. Further information on the limits of our powers can be found on gov.uk: [HMRC's criminal investigation powers and safeguards - GOV.UK](#)

Ultimately, it is the Prosecutor that determines the appropriate charge(s). HMRC records the decisions made, including the charges laid against individual subjects. We have therefore interpreted the request as seeking to know this number.

Each year HMRC's Fraud Investigation Service (FIS) publish the [FIS Technical Note](#) alongside HMRC's Annual Report & Accounts, which will include the statistics relating to the cases we investigated as they progress through the criminal justice system. Additionally, it contains information the number of COP 9 cases commenced and concluded. This note should therefore satisfy the answers to the first 4 questions.

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 and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

OFFICIAL

In relation to question 5, I can confirm that we hold this data. For the tax year 2024-25 we have recorded that there were:

- 42 charges of Common Law – Cheat the Public Revenue and
- 56 charges of Common Law – Conspiracy to Cheat the Public Revenue

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing informationrightsunit@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