

Reference: 2025-115

Thank you for your email in which you requested the following information under the Freedom of Information Act 2000 (FOIA):

I am writing to request the following information for each of the financial years 2022–23, 2023–24 and 2024–25 (to date):

- 1. The number of cases formally referred by HMRC to the Serious Fraud Office for potential investigation.**
- 2. The number of those referrals accepted by the SFO for full investigation.**
- 3. The average time taken between referral and a decision to open or decline an investigation.**

Response

HMRC and the SFO do not operate a formal referral process between the two organisations. We have therefore interpreted your request as relating to reports or intelligence shared by HMRC with the SFO.

In this case, I can confirm that the SFO holds some of the requested information. However, this is exempt from disclosure under section 31(1) of the FOIA.

Section 31(1)(a), (b), and (c) provides that:

Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice—

- (a) the prevention or detection of crime,*
- (b) the apprehension or prosecution of offenders,*
- (c) the administration of justice:*

How the exemption is engaged

As a law enforcement agency, the Serious Fraud Office (SFO) holds highly sensitive information which is of interest to others, including those we investigate. Releasing detailed information about intelligence reports from other government departments could therefore undermine our investigative functions, compromise our ability to protect SFO investigative material and information systems, thereby prejudicing the interests at (a), (b), and (c) above.

Public interest test

Sections 31(a), (b), and (c) are qualified exemptions and require consideration of whether, in all the circumstances of the case, the public interest in exempting this data outweighs the public interest in disclosing it. More information about exemptions in general and the public interest test is available on the ICO's website at www.ico.org.uk.

It is recognised that there is a general public interest in publicising information about the SFO, so that the public knows that serious fraud, bribery, and corruption are being investigated and prosecuted effectively, and so that the public can be reassured about the general conduct of our organisation and how public money is spent.

However, having considered the public interest in releasing this information, we consider that the stronger interest lies in maintaining these exemptions of the FOIA. Primarily, the risk that this information could pose to the SFO's investigative functions against which it is essential to safeguard given the highly sensitive nature of the information held as a law enforcement agency. Releasing sensitive information about our referral processes risk compromising the SFO's ability to provide and maintain data security for the cases at pre-investigation, investigation, prosecution stages and beyond.

Having considered the opposing arguments, I believe that the stronger public interest lies in exempting the information from release.