

A consultation on whistleblowing

12 October 2026 to 8 January 2027

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Foreword

More than 25 years ago, the United Kingdom became a world leader in whistleblower protection.

In the wake of a series of high-profile scandals and disasters in the 1980s and 1990s, which exposed the consequences of workers being ignored, silenced or deterred from speaking up, Parliament enacted the Public Interest Disclosure Act 1998 (PIDA).

Described at the time by an American whistleblowing campaigner as “the most far-reaching whistleblower protection in the world”, PIDA introduced a legal framework into the Employment Rights Act 1996 to protect workers who report wrongdoing from dismissal and other forms of retaliation by their employer.

For the first time, whistleblowers were given a clear route to seek redress through the Employment Tribunal system, such as compensation or reinstatement. More broadly, PIDA sought to drive a cultural shift in workplaces by recognising that raising concerns about wrongdoing is a public good, not an act of disloyalty.

However, the whistleblowing landscape has evolved significantly since PIDA came into force in 1999. The introduction of strong whistleblower protections across Europe in response to the 2019 EU Whistleblowing Directive, the success of whistleblowing financial incentive schemes in the United States, and a series of major scandals in the UK have all prompted calls for a fundamental review of the current framework.

This consultation seeks views on whether the existing framework is operating effectively and, if not, how it should be reformed. It also seeks views on a proposal for the Serious Fraud Office to introduce a financial reward scheme for whistleblowers reporting economic crime, following recommendations made by Jonathan Fisher KC in Part 2 of his *Independent Review of Disclosure and Fraud Offences*.

The government wants a whistleblowing framework that effectively supports the reporting of serious wrongdoing, while being simple for workers and employers to understand and use. This consultation represents the most comprehensive assessment of whistleblowing by the government since the introduction of PIDA.



The Rt Hon Jonathan Reynolds MP

*Secretary of State for Business,
Innovation, Science and Trade*



Kate Dearden MP

Minister of State for the Future of Work

Chapter 1: About this consultation

Purpose of this consultation

This consultation asks for views on the whistleblowing framework in the Employment Rights Act 1996 (which applies in England, Wales and Scotland), and on options for reform.

The framework protects workers who report wrongdoing in the public interest from retaliatory dismissal and other detrimental treatment by their employer. When it came into force in 1999, it was considered world leading. While it has been updated over time, developments since then, including the introduction of whistleblowing laws in Europe implementing the 2019 EU Whistleblowing Directive and a series of scandals in the UK, have raised concerns that the framework may no longer work as intended.

This year, we spoke to a wide range of stakeholders, including parliamentarians, trade unions, employer groups, law firms and whistleblowing groups, to better understand their concerns and possible approaches to reform. The issues raised are outlined below in this consultation paper, together with questions on potential options for reform.

This consultation also seeks views on a proposed Serious Fraud Office scheme to financially reward whistleblowers who report economic crimes, following recommendations by Jonathan Fisher KC in Part 2 of the *Independent Review of Disclosure and Fraud Offences* (July 2026). Under the proposed scheme, individuals who provide information to the SFO could receive a financial reward if they meet the eligibility criteria, regardless of where they are based or where the information originates.

The Department for Business, Innovation, Science and Trade is responsible for the whistleblowing framework and is leading this consultation, working with the Serious Fraud Office and the Home Office, which leads on economic crime policy.

Responding to this consultation

We welcome views from anyone interested in these issues. Responses should be sent by **11.59pm on Friday 8 January 2027**.

Please submit your response to the consultation through our online platform here [whistleblowing consultation survey form](#). If you are unable to use the online system, you can email your response to whistleblowingconsultation@businessandtrade.gov.uk.

Annex A sets out the privacy notice for this consultation.

Following this consultation

The government will use responses to this consultation to inform further policy development. A formal government response setting out next steps will be published in 2027.

Chapter 2: About you

Please provide the following information to help us understand the context of your response:

Q1. Please indicate whether you are responding as:

- ☐ An individual
- ☐ A regulator
- ☐ An academic, or on behalf of an academic or research organisation
- ☐ An employer
- ☐ A legal representative
- ☐ A business representative organisation (please specify)
- ☐ A trade union or staff association (please specify)
- ☐ A charity or interest group
- ☐ Other – please specify

(Free text box if any option above with “please specify” is selected)

Q2. If responding as an employer, business, business owner or business representative, approximately what is the size of your business? If responding as an individual or worker, what size workplace are you employed in?

- ☐ Micro (1 to 9 employees)
- ☐ Small (10 to 49 employees)
- ☐ Medium (50 to 249 employees)
- ☐ Large (250+ employees)
- ☐ Don't know
- ☐ Not Applicable

Q3. Which region are you located in?

- ☐ North-East
- ☐ North-West
- ☐ Yorkshire and The Humber
- ☐ East Midlands
- ☐ West Midlands
- ☐ East of England
- ☐ London
- ☐ South-East
- ☐ South-West
- ☐ Wales
- ☐ Scotland
- ☐ Northern Ireland

Q4. What sector are you based in?

- ☐ Accommodation & food service activities
- ☐ Activities of households as employers; undifferentiated goods and services-producing activities of households for own use
- ☐ Administrative & support service activities
- ☐ Arts, entertainment and recreation
- ☐ Agriculture, forestry and fishing
- ☐ Construction

- ☐ Education
- ☐ Electricity, gas, steam and air conditioning supply
- ☐ Financial & insurance activities
- ☐ Human Health and social work activities
- ☐ Information & communication
- ☐ Manufacturing
- ☐ Mining and quarrying
- ☐ Production
- ☐ Professional, scientific and technical activities
- ☐ Public administration & defence; compulsory social security
- ☐ Real estate activities
- ☐ Services Sector
- ☐ Transportation & storage
- ☐ Water supply; sewerage, waste management and remediation activities
- ☐ Other service activities
- ☐ Other – please state

Chapter 3: Overview of the framework

The whistleblowing framework in Part IVA, section 47B and section 103A of the Employment Rights Act 1996 (ERA) protects workers who report wrongdoing from retaliatory detriment (adverse treatment) and, if they are employees, dismissal by their employer. Reports of wrongdoing that receive this legal protection are known as “protected disclosures”.

The framework applies to employees and workers, as well as to a wider group of individuals, such as people undertaking training or work experience and certain self-employed doctors, dentists and pharmacists working in the National Health Service.

For a worker to receive protection under the framework, they must:

- **Reasonably believe that their disclosure is “in the public interest”.**
- **Reasonably believe their disclosure shows specified wrongdoing has taken place, is taking place, or is likely to take place.** The ERA lists these as including: a criminal offence; failure to comply with a legal obligation; a miscarriage of justice; danger to the health and safety of any individual; damage to the environment; sexual harassment; or deliberate concealment of information relating to any of these matters.
- **Make the disclosure through the appropriate channels.** In practice, this often means reporting their concern to their employer first, although this is not a requirement. A disclosure may also be made to a relevant regulator or other “prescribed person” listed by the government in the Public Interest Disclosure (Prescribed Persons) Order 2014, although additional conditions must be met for it to be protected. Disclosures made more widely, such as to the media, are only protected if further, specific requirements are satisfied.

As with most employment rights, whistleblowing protections must be enforced by a worker through an Employment Tribunal. Workers who suffer detriment – such as harassment or demotion – can claim compensation for financial loss and injury to feelings. Employees who are dismissed for whistleblowing can bring a claim for automatic unfair dismissal and seek compensation for financial loss. They can also seek reinstatement to their original role or re-engagement in a different role. These protections apply from day one of employment, meaning workers can bring a claim from their first day in a job.

The framework was inserted into the ERA by the Public Interest Disclosure Act 1998 following a series of high-profile disasters, such as the Zeebrugge ferry disaster and Clapham rail crash. Subsequent inquiries found that workers had been aware of serious risks but felt unable to raise concerns or had raised them with the wrong people or through inappropriate channels.

Since the framework came into force in July 1999, it has been amended on several occasions. Changes have been made to broaden the definition of “worker”, remove the requirement for disclosures to be made “in good faith” and introduce a requirement that disclosures be made “in the public interest.” Most recently, amendments that commenced in April 2026 clarified that disclosures relating to sexual harassment can qualify for whistleblowing protection.

In addition, the government updates the Prescribed Persons Order regularly to ensure that workers have appropriate and relevant channels through which to make disclosures. The most recent update took effect in June 2026.

Chapter 4: Protected individuals

Summary

- Whistleblowing protections apply more broadly than most employment law rights. For example, as well as applying to employees and workers, they also apply to trainees, student midwives and certain self-employed NHS practitioners.
- This broader scope reflects their purpose – they are about protecting individuals who work for and are integrated into an organisation, and who may be vulnerable to retaliation if they speak out.
- However, some stakeholders argue that the current scope is still too limited, and further expansion should be considered. We are therefore seeking views on this issue.

More detail

Scope of protected individuals

Whistleblowing protections apply more broadly than most employment law rights. While section 230(3) of the ERA defines who qualifies as a “worker” for most employment rights, section 43K extends whistleblowing protection to a wider range of individuals who fall outside that definition. Case law has also established that certain other groups are protected.

As a result, whistleblowing protections apply to:

- workers, including employees
- agency workers
- trainees or those undertaking work experience that is not provided by an educational establishment (for example, university, college, school) or as part of a course run by that establishment
- student nurses and student midwives
- police constables and police cadets
- self-employed NHS practitioners, such as doctors, dentists, ophthalmologists and pharmacists
- applicants for certain roles in the NHS
- members of a limited liability partnership
- judicial office holders

In addition, section 43K(1)(b) protects individuals who work for a business (who is not their client or customer) at a location the business doesn’t control, even if their contract allows them to arrange for another person to carry out the work. This provision is commonly understood to capture “homeworkers” – that is, people doing piecework or assembly work, such as sewing garments, from home. However, its wording is not expressly limited to homeworkers and could potentially extend to other individuals who meet the criteria.

Anyone covered by these provisions can seek a remedy from an Employment Tribunal, such as compensation, if they are dismissed or detrimentally treated for whistleblowing.

The view of some stakeholders

Although whistleblowing protections apply to a relatively wide group of individuals, they do not extend to everyone who performs work. This is because the legislation is designed to protect those who are economically dependent on, or integrated into, an organisation, and who may therefore be vulnerable to retaliation if they speak out.

Some stakeholders have argued that protections should be extended to additional groups, including charity trustees, non-executive directors, volunteers, job applicants (outside the NHS) and certain self-employed individuals. They contend that these groups can be well placed to identify wrongdoing within organisations in the public interest.

When considering whether protections should be extended, the government believes the following factors to be relevant (reflecting the approach set out by the Employment Appeal Tribunal in the 2024 decision of *Dr Nigel MacLennan v The British Psychological Society* [2024] EAT 166):

- the likelihood that the person will encounter wrongdoing
- the importance of them making disclosures of wrongdoing in the public interest
- the vulnerability of the person to retaliation, including risks to livelihood or reputation
- whether the person has alternative reporting routes or protections available

The government's initial view is that some groups commonly suggested for inclusion, such as volunteers, may not meet these criteria. However, other groups, such as certain self-employed individuals, may have a stronger case for protection. The government is therefore seeking views and evidence before reaching a policy position.

Question 1. Do you think that whistleblowing protections apply to a wide enough group of individuals?

- a) Yes
- b) No
- c) Don't know

If answering no, please explain what groups protections should be extended to and why.
[Free text]

Chapter 5: The public interest test

Summary

- To qualify for whistleblowing protection, a worker must reasonably believe that their disclosure is “in the public interest”.
- This is an important safeguard, helping to ensure that the whistleblowing framework is not used for purely personal disputes, such as disagreements over a worker’s pay or bonus.
- The term “in the public interest” is not defined in legislation. This gives Employment Tribunals flexibility to decide each case on its facts. However, we have been told that it can also create uncertainty for workers and employers about how the test will be applied.
- We are therefore asking for views on whether the test is operating effectively and whether more government guidance would be helpful.

More detail

The public interest test

The public interest test was inserted into the ERA by the Enterprise and Regulatory Reform Act 2013. It was introduced after a series of Employment Tribunal decisions interpreted the law very broadly, allowing workers to claim whistleblowing protection – and access its more generous remedies, such as uncapped compensation – in relation to breaches of their own employment contracts.

As a result, the whistleblowing framework was being used to pursue ordinary personal employment disputes, such as pay claims, in addition to the usual legal channels (for example, claims for unlawful deduction from wages). This potentially exposed employers to unintended liability and risked undermining the original purpose of the whistleblowing framework.

The ERA does not define what “in the public interest” means, so that tribunals can apply the test flexibly on a case-by-case basis. However, in 2017, the Court of Appeal in *Chesterton Global Ltd (t/a Chesterton’s) v Nurmohamed [2017] EWCA Civ 979* set out guidance for interpreting the test, which has been developed further in later tribunal decisions.

When assessing whether a worker reasonably believed their disclosure was in the public interest (rather than whether it ultimately was), tribunals will typically consider the following factors, among others. These are not fixed rules, but indicators that may be relevant in each case:

1. **The number of people affected by the alleged wrongdoing:** a reasonable belief that the wrongdoing affects a wider group, rather than only the individual worker, is more likely to be regarded as in the public interest.
2. **The nature of the interests affected by the alleged wrongdoing:** a reasonable belief that wrongdoing impacts beyond the worker personally, such as public safety, customers or other colleagues, is more likely to be regarded as in the public interest.

3. **The nature and seriousness of the alleged wrongdoing:** more serious allegations, such as significant financial fraud, are more likely to meet the test than minor internal irregularities.
4. **The identity of the alleged wrongdoer:** wrongdoing by a large organisation, public body, regulator, or senior person is more likely to have wider consequences, and therefore to engage the public interest, than wrongdoing by a very small business or an isolated individual.

To support understanding of the test and these factors, the government publishes non-statutory guidance for [employers](#), [workers](#) and [prescribed persons](#).

The views of some stakeholders

Although tribunal decisions have helped explain how the public interest test may be applied, some stakeholders say it is still too vague and open to interpretation. In their view, this can create uncertainty for both workers and employers about how the test will be applied in practice.

Other stakeholders take a different view. They argue that the absence of a strict definition allows the test to be applied flexibly to a wide range of circumstances. They also note that the public interest test does not appear to discourage workers from whistleblowing, that case law has now developed sufficient clarity, and that disputes about whether the test is met are relatively uncommon in tribunal cases.

The government considers the public interest test to be an important safeguard. It helps ensure that the whistleblowing framework is used to protect workers who raise concerns about wrongdoing that generally affects others, rather than serving as an alternative route for resolving purely personal employment grievances. The government is therefore not proposing to remove the test.

However, the government is interested in views on whether the test is operating effectively in practice and whether changes to GOV.UK guidance would be helpful. For example, revised guidance could set out in more detail the factors a tribunal may take into account when assessing the public interest test, explain how the courts have interpreted the requirement, and provide practical examples of disclosures that have been found to be in the public interest.

Questions

Question 2. Do you think the public interest test is operating effectively?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 3. Do you think there should be more guidance on GOV.UK about the public interest test?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 4. Do you have any other views about the public interest test?

Please explain your answer
[Free text]

Chapter 6: The list of wrongdoing

Summary

- To qualify for whistleblowing protections, a worker must reasonably believe that their disclosure shows one or more of the types of wrongdoing listed in the ERA has occurred, is occurring, or is likely to occur.
- While these categories are already broad, some stakeholders have suggested that they could be expanded, or that further clarity is needed on what types of wrongdoing fall within them. We are therefore seeking views on this issue.

More detail

To qualify for whistleblowing protections, a worker must reasonably believe that their disclosure shows one or more of the types of wrongdoing listed in section 43B of the ERA has occurred, is occurring, or is likely to occur. The categories of wrongdoing are wide and include:

- a criminal offence
- a breach of a legal obligation
- a miscarriage of justice
- someone's health or safety is in danger
- damage to the environment
- sexual harassment
- the deliberate concealment of information tending to show any of the above

The government provides some examples of the types of wrongdoing that fall under these categories in online guidance for [employers](#), [workers](#) and [prescribed persons](#).

As artificial intelligence (AI) technologies continue to evolve, including through the emergence of increasingly capable frontier AI models, new opportunities and risks may emerge. These may include risks to public safety, national security, and the security and resilience of critical infrastructure. We are interested in views on whether the existing categories of wrongdoing in section 43B are sufficient to capture disclosures relating to these and other emerging risks, or whether any uncertainty about the protection of such disclosures could be addressed through clearer guidance.

In light of the government's commitment to tackling corruption and strengthening integrity across public life, as set out in the UK Anti-Corruption Strategy 2025, we also welcome views on whether concerns relating to the misuse of public funds or the misuse or abuse of authority are adequately captured by the framework, or whether further clarification is needed.

Questions

Question 5. Are there any changes that should be made to the types of wrongdoing that may be reported through the whistleblowing framework?

- a) Yes
- b) No

c) Don't know

Please explain your answer
[Free text]

Question 6. Do you consider the current guidance on the types of wrongdoing that may be disclosed under the existing whistleblowing categories to be sufficient?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 7. Do you think the existing categories of wrongdoing in section 43B of the Employment Rights Act 1996 are sufficient to cover disclosures relating to corruption-related wrongdoing, such as the misuse of public funds and the misuse or abuse of authority?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 8. Do you think the existing categories of wrongdoing in section 43B of the Employment Rights Act 1996 are sufficient to cover disclosures relating to risks arising from AI technologies?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 9. If you answered "no" or "don't know" to question 8, what changes, if any, should be made?

- a) No changes are needed to section 43B, but guidance should be updated.
- b) Section 43B should be amended to better capture disclosures related to corruption-related wrongdoing.
- c) Both section 43B and guidance should be updated.
- d) Other (please specify)
- e) Don't know

Please explain your answer
[Free text]

Chapter 7: Disclosure routes

Summary

- The whistleblowing framework encourages workers to report concerns internally to their employer, or to their legal adviser, in the first instance as the threshold for protection is lower.
- To be protected when reporting to an employer, a worker must reasonably believe their disclosure relates to specified wrongdoing and is in the public interest. Where a disclosure is made to a prescribed person (such as a regulator), the worker must meet an additional requirement to be protected: they must reasonably believe that the information disclosed is “substantially true”.
- We are seeking views on whether this higher threshold deters workers from making disclosures to prescribed persons and unnecessarily complicates the framework.
- We are also interested in whether additional disclosure channels are needed to ensure workers have effective and accessible ways to raise concerns in the first instance.

More detail

The framework encourages – but does not require – workers to raise concerns internally in the first instance. This can be to their employer, another person responsible for the wrongdoing (such as a supplier) or in the case of those employed by statutory bodies, to a Minister of the Crown or a member of the Scottish Executive. Workers may also make disclosures to a legal adviser in the course of obtaining legal advice.

Disclosures made through these routes are subject to the lowest threshold for protection. A worker must reasonably believe that:

- the information relates a type of wrongdoing listed in the ERA, and
- the disclosure is made in the public interest.

Workers may also be protected if they make a disclosure to a prescribed person (such as a regulator). However, in addition to the conditions above, they must reasonably believe that:

- the information is “substantially true”, and
- the matter falls within the prescribed person’s remit.

Higher thresholds apply to disclosures made more widely, such as to the police or the media.

This approach reflects the view that employers are often best placed to address wrongdoing internally and may not be aware of issues until they are raised. It also seeks to avoid unnecessary escalation to regulators – especially where allegations are unfounded or made in bad faith – and encourages a “speak-up” workplace culture.

However, we have heard concerns that some workers are reluctant to use internal channels due to fears about their reputation or job security. As a result, some workers will choose to disclose directly to prescribed persons, which may mean they do not receive legal protection if

they don't reasonably believe their disclosure to be "substantially true", while others may choose not to report at all, allowing wrongdoing to continue.

At the same time, removing the "substantially true" requirement could create risks. Although workers would still need a reasonable belief that their disclosure tends to show wrongdoing and that their disclosure is in the public interest, reducing the threshold for protection may make it easier for workers to obtain whistleblowing protection in cases where allegations are less well-founded. This could have implications for employers' ability to manage workplace disputes and take disciplinary action where appropriate. It could also lead to more disclosures being made directly to regulators and other prescribed persons, increasing the burden on those bodies. We therefore seek views on whether the requirement for workers to reasonably believe that their disclosure to a prescribed person is "substantially true" is justified to encourage internal reporting, or whether it adds unnecessary complexity.

We are also interested in whether additional disclosure routes are needed to ensure that workers have clear, effective and accessible ways to raise concerns at an early stage, instead of having to go directly to their employer.

One option raised by some stakeholders is providing explicit protection in respect of disclosures made to trade union officials. Workers may feel more comfortable raising concerns with their union rather than their employer, which could increase the likelihood that wrongdoing is reported. Trade union representatives could also help workers understand their rights and may be able to detect wider patterns of wrongdoing.

However, some may have concerns that introducing a specific route for disclosures to trade unions could make the framework more complex.

Importantly, it is already possible in some circumstances for a disclosure made to a trade union to qualify for protection under the existing framework – for example, where a disclosure is made to a trade union while receiving legal advice. However, disclosure to a trade union is not currently set out in legislation as a distinct, standalone route for making a protected disclosure. This raises the question of whether explicitly recognising such a route would provide greater clarity and accessibility for workers.

Questions

Question 10. Do you think the additional requirement for workers to reasonably believe that their disclosure to a prescribed person is "substantially true" to qualify for legal protection should be removed?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Question 11. Do you think additional disclosure routes are required to ensure that workers have clear, effective and accessible ways to raise concerns at an early stage instead of going directly to their employer?

- a) Yes
- b) No
- c) Don't know

If yes, please explain what disclosure routes and why
[Free text]

Question 12. Should the law be amended to create a new protected disclosure route, subject to the lowest threshold for protection, for disclosures made to trade unions?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Chapter 8: Policies and procedures

Summary

- Government guidance encourages employers to have procedures for handling whistleblowing disclosures and a policy explaining how workers can report wrongdoing and how the disclosures will be dealt with. Guidance also recommends that employers keep the identity of whistleblower's confidential and only share it where necessary. However, these recommendations are not legal requirements.
- Some stakeholders argue that, because these are not legal requirements, some employers either do not have whistleblowing policies and procedures or have arrangements that are ineffective. For example, processes may not adequately protect a whistleblower's identity. They say that this can lead to the underreporting of wrongdoing, inconsistent or poor handling of disclosures and lack of confidence among workers to speak up.
- We are seeking views on whether reform is needed and, if so, on two possible options for reform.

More detail

Government guidance encourages employers to have procedures for handling whistleblowing disclosures and a policy that explains how workers can report wrongdoing and how those reports will be managed. The guidance also promotes good practice, such as treating disclosures confidentially, sharing information on a need-to-know basis (for example, with HR or relevant senior managers) and responding promptly to concerns. The aim is to create an environment in which workers feel able to speak up, so that wrongdoing can be identified early and investigated and addressed effectively.

However, these recommendations are not legal requirements. Except for certain organisations operating in the financial services sector, employers are not currently required to have whistleblowing policies and procedures, treat disclosures confidentially, investigate or consider disclosures, or to keep workers informed about any action taken in response to a disclosure. According to a 2024 survey by Bloomsbury Square Employment Law, 17% of workers said their employer did not have whistleblowing procedures in place and 36% identified confidentiality risk as the main reason they wouldn't blow the whistle.¹

Some stakeholders suggest that, because there are no specific legal requirements in this area, some employers either do not have whistleblowing policies and procedures or have arrangements that are not sufficiently robust. For example, some employers may not take adequate steps to protect the confidentiality of whistleblowers, which can discourage workers, especially those concerned about retaliation, from raising concerns. As a result, wrongdoing may go unreported, and disclosures may be handled inconsistently or ineffectively, reducing workers' confidence in the whistleblowing process and making them less likely to speak up.

We would like to seek views on two possible options to address this issue and on whether there is a case for reform:

¹ <https://bsquarelaw.co.uk/understanding-whistleblowing-a-study-of-employee-perspectives-on-reporting-wrongdoing-in-the-uk/>

- **Option 1: Revised guidance.** Under this option the government would work with key stakeholders on revised, more detailed, non-statutory guidance to help employers handle whistleblowing disclosures, including when and how to communicate with workers. This could reduce confusion, improve consistency across workplaces and strengthen workers' trust in whistleblowing processes. It would avoid placing new legal or administrative burdens on employers and would allow employers to adapt arrangements to their own circumstances. However, as the guidance would not be legally binding, it may not always be followed and may provide limited reassurance to workers that disclosures will be taken seriously or acted upon.
- **Option 2: Statutory duty.** Under this option, legislation would require employers to have appropriate and effective procedures for handling whistleblowing disclosures, as well as a policy explaining these procedures to workers. Employers would also be required by law to follow-up on disclosures.

This approach broadly reflects the model in Ireland, which implements the EU Whistleblowing Directive. Under section 6A of Ireland's Protected Disclosures Act 2014, relevant employers (generally those with 50 or more employees) must:

- establish and operate secure reporting channels that protect the confidentiality of the identity of the whistleblower and any third parties named in their disclosure, with access restricted to those on a need-to know basis;
- acknowledge receipt of disclosures in writing within seven days;
- appoint an impartial "designated person" to manage disclosures and communicate with the whistleblower;
- carry out diligent follow-up, including an initial assessment of the disclosure, seeking clarification or further information where necessary, and determining whether there is prima facie evidence of wrongdoing. Where such evidence exists, employers must take appropriate action (eg. by conducting a formal investigation or referring the matter to a regulator).
- provide feedback to the whistleblower within three months and, if requested by the whistleblower, continue to do so every three months until the matter is closed.

Several stakeholders have identified the Financial Conduct Authority's (FCA) whistleblowing rules in Chapter 18 of the Senior Management Arrangements, Systems and Controls sourcebook (SYSC 18) as a possible alternative model. These FCA rules – which apply to certain financial services firms, such as banks – are broadly similar to the Irish approach but less prescriptive. For example, rather than requiring employers to acknowledge disclosures within seven days or undertake specific follow-up steps, firms are required to ensure disclosures are properly assessed and to provide feedback to whistleblowers where appropriate.

If the government were to pursue either of those approaches following this consultation, it would engage with a representative group of stakeholders to determine the precise nature of the duty, including how prescriptive it should be.

Option 2 (statutory duty) could provide greater clarity and consistency by establishing clear minimum standards. This may strengthen workers' confidence that disclosures will be taken seriously and handled appropriately. However, this approach could also limit employer's flexibility and increase compliance costs.

The government wants to make clear that a duty to follow-up as part of Option 2 would not require employers to formally investigate every disclosure. Instead, employers would be expected to take reasonable and proportionate steps to assess whether a disclosure has merit and decide what action, if any, is appropriate.

Enforcement

In addition to seeking views on these reform options, we would welcome views on how any requirement for employers to have whistleblowing procedures and a policy in place (as proposed in Option 2) should be implemented, including whether any mechanisms are required to monitor and promote compliance.

The government would propose to introduce civil, rather than criminal, penalties for non-compliance. This would mean that employers could face financial consequences, such as fines, rather than criminal sanctions, such as imprisonment. Civil penalties are widely used in employment law as a proportionate and practical way to encourage compliance and address poor practice.

The government is interested in views on the most effective enforcement approach, including whether enforcement would be more appropriately carried out by a designated government body, rather than relying on individual workers to bring claims in an Employment Tribunal.

Scope

Finally, we would welcome views on which employers should be required to have whistleblowing procedures and a policy in place under Option 2.

If the government were to follow the Irish/EU approach, or the FCA approach, it would consider applying the statutory duty to:

- all private-sector employers (including charities and not-for-profit organisations) with 50 or more employees; and
- all public sector employers, regardless of size.

We consider this would be a proportionate approach, as it would avoid imposing compliance costs on smaller private-sector employers. These employers typically have simpler structures, meaning workers may be able to raise concerns more informally.

The government would also consider excluding organisations from any statutory duty that are already subject to equivalent whistleblowing requirements in certain sectors – for example, certain firms in the financial services sector that are regulated by the FCA.

We are also interested in views on whether a duty should be introduced in phases to give employers time to prepare. For example, in Ireland, the requirement initially applied only to public sector bodies (regardless of size) and very large employers (those with 250 or more employees), with employers employing between 50 and 249 employees brought into scope around a year later.

Questions

Question 13. Do you think that reform is required to encourage or require employers to have whistleblowing policies and procedures in place?

- a) Yes
- b) No
- c) Don't know

Question 14. Which, if any, of the possible reform options (Option 1 and 2) do you think should be taken forward?

- a) Option 1 – Revised guidance
- b) Option 2 – Statutory duty
- c) Options 1 and 2 – both revised guidance and a statutory duty
- d) Other
- e) None
- f) Don't know

Please explain your answer, or outline an alternative approach to Options 1 and 2
[Free text]

Question 15. If the government were to update its guidance (Option 1), what changes or additions would you find most helpful?

Please explain your answer
[Free text]

Question 16. If a statutory duty (Option 2) were introduced, should it be modelled on the approach used in Ireland (which implements the EU model)? If not, why not?

- a) Yes – it should be modelled on the Irish approach, outlined in this chapter
- b) No – it should not be modelled on the Irish approach, outlined in this chapter
- c) Don't know

Please explain your answer
[Free text]

Question 17. Do you think that any new statutory duty on employers (Option 2) should be enforced by a government body to monitor and encourage compliance?

- a) Yes
- b) No
- c) Don't know

Please explain your answer, including what government body or whether you prefer a different approach
[Free text]

Question 18. Do you think that any new statutory duty (Option 2) should only apply to public sector employers (of all sizes) and larger private-sector employers (those with 50 or more employees)?

- a) Yes
- b) No
- c) Don't know

If no, please explain why
[Free text]

Question 19. Should any new statutory duty (Option 2) be exempt from applying to organisations that are already subject to equivalent whistleblowing requirements in certain regulated sectors, such as certain firms in the financial services sector?

- a) Yes – an exemption should apply
- b) No – an exemption should not apply
- c) Don't know

If no, please explain why
[Free text]

Question 20. Do you think that any new statutory duty (Option 2) should be introduced in phases to give employers time to prepare?

- a) Yes
- b) No
- c) Don't know

If no, please explain why
[Free text]

Question 21. In your view, what impact (positive and negative), if any, would a new statutory duty (Option 2) have on employers?

Open text

Question 22. Do you have any concerns about the possible reform options (Option 1 or 2)?

- a) Yes – Option 1: Revised guidance
- b) Yes – Option 2: Statutory duty
- c) Yes – Both
- d) No
- e) Don't know

If yes, please explain your concerns
[Free text]

Chapter 9: Interim relief

Summary

- Employees who claim they were dismissed for whistleblowing can apply for interim relief within seven days. If granted, an Employment Tribunal can order reinstatement, re-engagement, or continued pay until the case is decided.
- Although interim relief is intended to provide immediate protection, some stakeholders say the seven-day deadline is too short for most workers to meet and should be extended. We are interested in views on this issue.

More detail

Employees who claim they have been unfairly dismissed for whistleblowing can apply to an Employment Tribunal for an interim relief order within seven days of their dismissal. If granted, a tribunal can order the employer to reinstate the employee, re-engage them in a different role or continue to pay their wages until the unfair dismissal matter is determined.

Interim relief is intended to provide immediate protection following a dismissal, while reinstatement remains practicable, evidence is still fresh and working relationships have not irretrievably broken down. It is also available in a limited number of other automatically unfair dismissal claims, such as those relating to trade union activities.

Some stakeholders have told us that the statutory seven-day period makes it difficult in practice for whistleblowing claimants to access interim relief, particularly given the need to obtain legal advice and prepare an application within a very short timeframe. They have suggested extending the deadline to 14 days.

Evidence suggests that fear of retaliation remains a significant barrier to speaking up. A 2023 survey by HR software company Personio of 350 employees from UK companies found that 91 percent were concerned about retaliation against whistleblowers.²

Extending the time limit could improve access to interim relief and help strengthen confidence among workers that they will be protected if they raise concerns. However, others argue that interim relief is, in practice, most accessible to those who can obtain, and pay for, legal representation very quickly, and that a modest extension would not address these broader access-to-justice concerns.

An extension could also have implications for employers and the Tribunal system. If more applications were made, employers might face additional legal and administrative costs in responding to claims, while tribunals could experience a higher caseload. Historically, Employment Tribunals received around 20 interim relief applications per year across all claim types. More recently, the volume has increased significantly, with regional offices receiving around 20 applications per month, largely in whistleblowing cases. This increase may be linked to the growing use of artificial intelligence (AI) in preparing claims.³

² <https://www.personio.com/about-personio/press/whistleblowing/>

³ <https://www.judiciary.uk/wp-content/uploads/2026/06/PG-on-IRF-June-2026-final.pdf>

Nevertheless, interim relief remains a relatively uncommon remedy and most applications are unsuccessful. Claimants must meet a high legal threshold and demonstrate that they are likely to establish that their dismissal was principally due to a protected disclosure.

We are interested in views on whether the current seven-day deadline remains appropriate, and on the potential benefits and drawbacks of extending it.

Questions

Question 23. What are your views on the operation of the interim relief remedy for whistleblowers?

Please explain your answer
[Free text]

Question 24. Should the statutory seven-day period for making an application for interim relief in whistleblowing unfair dismissal cases be extended to 14 days?

- a) Yes
- b) No
- c) Don't know

Please explain your answer
[Free text]

Chapter 10: Navigation of the framework

Summary

- Currently, a worker wanting to report wrongdoing to a regulator or other “prescribed person” must consult the [list of prescribed persons](#) on GOV.UK or in the Public Interest Disclosure (Prescribed Persons) Order 2014 and identify which person or organisation is responsible for their particular concern.
- While the list is comprehensive, this may be challenging in practice. There are more than 90 prescribed persons, the list is organised by sector rather than by the type of issue to be reported, and some concerns may fall within the remit of more than one regulator.
- For this reason, some stakeholders have called for the creation of an independent “Office of the Whistleblower” (or for an existing body to take on this role). Such a body could act as a central point of contact, receiving disclosures and directing them to the appropriate prescribed person. Proponents also argue that it could support wider whistleblowing functions, such as promoting good practice and improving awareness of reporting routes.
- The government’s initial view is that this reform is not necessary. However, before reaching a final decision, it is seeking views on whether there is a case for establishing a central whistleblowing body and whether a more proportionate alternative would be to develop an AI-assisted tool to help workers identify the most appropriate prescribed person.

More detail

The prescribed persons list

To qualify for protection under the whistleblowing framework, a worker must meet certain conditions, including making their disclosure through an appropriate disclosure route. One such route is disclosure to a “prescribed person”.

Prescribed persons are individuals and organisations designated by the government to receive disclosures of wrongdoing. They are listed in the Public Interest Disclosure (Prescribed Persons) Order 2014 and related [GOV.UK list of prescribed persons](#). There are currently over 90 Prescribed Persons, including regulators (such as the Financial Conduct Authority), auditors, industry bodies, some Secretaries of State, and Members of Parliament. The government regularly updates the list to ensure that workers have access to appropriate and effective channels for raising concerns. The most recent update came into force in June 2026.

Although comprehensive, the GOV.UK list may be difficult for workers to navigate. With more than 90 prescribed persons, it is organised primarily by organisation rather than by the type of wrongdoing reported, and some concerns from workers may fall within the remit of more than one prescribed person. As a result, it may not always be straightforward for a worker to identify the most appropriate body to receive their disclosure.

AI Assisted Tool

The government is therefore interested in views on whether a new AI-assisted tool would help workers identify the correct prescribed person. Acting as an intelligent triage service, the tool could guide users to the relevant prescribed person without having to interpret the GOV.UK list

themselves. This approach would be similar to GOV.UK Chat, an AI-powered conversational assistant launched in May 2026 to help people find and understand official government information more easily.

Any such tool would need appropriate safeguards, including clear disclaimers that it provides guidance rather than legal advice, as well as strong privacy and security protections for potentially sensitive whistleblowing information.

Central whistleblowing body

The government is also interested in views on whether an existing or new government body should take on a central triage role, rather than developing an AI-assisted tool. Under this model, the body would receive and assess disclosures and then forward them to the relevant prescribed person.

Some stakeholders have proposed a broader model with a wider remit than simply acting as a triage or “clearing house” service, which they call an “Office of the Whistleblower.” In addition to receiving and directing disclosures, they say that an Office of the Whistleblower could:

- Set, monitor and enforce minimum whistleblowing standards across workplaces.
- Take enforcement action against employers who subject whistleblowers to detriment.

Supporters of this model argue that the current whistleblowing framework is ineffective and requires more fundamental reform. In their view, it does not do enough to protect whistleblowers from harm and can be difficult for workers to navigate.

They argue three main shortcomings:

- **Too reactive:** The framework provides remedies – such as compensation or reinstatement – after a whistleblower has suffered detriment or dismissal, rather than preventing or addressing this mistreatment at an earlier stage.
- **Fragmented and difficult to navigate:** Information and guidance for workers and employers is spread across multiple sources, such as GOV.UK and Acas. Workers must also navigate a complex system of over 90 prescribed persons to identify the right body to report to.
- **Lack of central oversight:** No single body is responsible for setting, monitoring and enforcing minimum whistleblowing standards across workplaces.

The government’s initial view is that a new whistleblowing body should not be established, and that the role of an existing body should not be expanded for this purpose.

The government considers that many of the concerns raised by stakeholders could potentially be better addressed through other reform options in this consultation. These include developing a new AI-assisted tool to help workers identify the correct prescribed person and encouraging employers to have whistleblowing policies and procedures (see Chapter 8).

The government also has concerns about the practical operation of a new or expanded body. These include the risk of duplicating functions carried out by prescribed persons, as well as overlapping with organisations such as Acas, which already provide whistleblowing guidance. The potential costs of establishing and operating such a body are also a significant consideration.

However, the government recognises that not all the concerns raised by stakeholders may be addressed through the reform options in this paper, and that there are differing views on whether a central whistleblowing body is needed. The government therefore invites feedback on whether a central whistleblowing body should be established and, if so, what functions it should perform, before reaching a final policy position.

Questions

Question 25. Do you think workers are able to identify the appropriate prescribed person using the current GOV.UK list, or are changes needed to make the process easier?

- a) The current system is operating well
- b) Changes are required
- c) Don't know

Question 26. Which, if any, of the following do you think would help workers identify the appropriate prescribed person for their disclosure? Select all that apply.

- a) An AI-assisted tool
- b) A central whistleblowing body
- c) Other
- d) Don't know

Please explain your answer

[Free text]

Question 27. If a central whistleblowing body were established, or an existing body was given additional responsibilities, what functions should it perform?

- a) Receive and assess disclosures and then forward them to the relevant prescribed person (i.e., perform a triage or clearing house function).
- b) Same as (a), but also set, monitor and enforce minimum whistleblowing standards across workplaces.
- c) Same as (b), but also take enforcement action against employers who subject whistleblowers to detriment.
- d) Don't know

Question 28. Do you have any concern about establishing such a body?

Please explain your answer

[Free text]

Question 29. Should any additional bodies be added to the Prescribed Persons Order to ensure that workers have appropriate routes for making whistleblowing disclosures?

Please explain your answer

[Free text]

Question 30. Do existing the existing list of Prescribed Persons provide sufficient avenues for reporting suspected corruption and economic crime?

Please explain your answer

[Free text]

Chapter 11: Proposed scheme to financially reward economic crime whistleblowers

Summary

- Whistleblower incentivisation schemes financially reward people for reporting information about wrongdoing that leads to successful enforcement action. They are typically used to help detect and address serious economic crime by encouraging people to disclose information that might otherwise go unreported.
- The Serious Fraud Office (SFO) is developing proposals for a scheme that would reward people who provide information about economic crime to the SFO (“economic crime whistleblowers”). The aim is to encourage more people to come forward with information, strengthening the SFO’s ability to investigate and prosecute serious fraud, bribery and corruption.
- In Part Two of his Independent Review of Disclosure and Fraud Offences, published in July 2026 ([click here](#)), Jonathan Fisher KC recommended that the government legislate to allow the SFO to introduce such a scheme. He also recommended consulting on the detailed design of the scheme (in relation to recommendations 15 and 18) and on related criminal offences (recommendations 16 and 17).
- The government supports the introduction of an SFO whistleblower incentivisation scheme and is seeking views on the detail in this chapter.
- For the purposes of this chapter “whistleblower” is a shorthand term used to describe people who report wrongdoing to the SFO. It is not someone who makes a “protected disclosure” under the Employment Rights Act 1996 as per the rest of this consultation.

More detail

Whistleblower incentivisation schemes

Whistleblower incentivisation schemes financially reward people for reporting information about wrongdoing that leads to successful enforcement action. They are typically used to help detect and address serious economic crime by encouraging people to disclose information about wrongdoing that might otherwise go unreported.

Such schemes operate in a range of countries, including the United States (US) and Canada. Evidence, including RUSI’s 2024 report ([click here](#)), suggests that they increase the quantity and quality of reporting of corporate misconduct, such as fraud, bribery and money laundering. These offences can be difficult for law enforcement agencies and regulators to detect because they are often complex and hidden. Incentivisation schemes also recognise the significant personal, professional and financial risks that whistleblowers may face when reporting wrongdoing. In addition, the prospect of employees or agents reporting misconduct for a financial reward may strengthen incentives for companies to identify and self-report wrongdoing at an early stage.

As noted by Jonathan Fisher KC, the UK has “long wrestled with the idea of law enforcement agencies paying whistleblowers for information”, but “more recently, the whistleblowing debate, particularly with regard to economic crime, has shifted”. This change has been driven largely by the success of overseas schemes, especially the US Securities Exchange Commission (SEC) whistleblowing scheme. The SEC programme provides financial rewards to individuals whose information leads to successful enforcement action and the recovery of monetary sanctions. Interest in these schemes among UK professionals is demonstrated by the fact that UK nationals are the second largest overseas user group of the SEC scheme.

Most whistleblower reward schemes operate by paying whistleblowers a percentage of the funds recovered as a result of the information they provided. They typically specify a reward range, often between 10% and 30%, and do not impose a cap on the value of rewards. Some jurisdictions impose limits, however. For example, the Ontario Securities Commission caps rewards at CAD \$5 million.

In the UK, HM Revenue and Customs (HMRC) has recently launched its *Strengthened Reward Scheme* for individuals who report serious tax avoidance or evasion. Under this scheme, an individual whose information leads to the collection of at least £1.5 million in tax may receive a reward of up to 30% of the tax collected, excluding penalties and interest. Although payments remain discretionary, there is no cap on the size of the reward.

Jonathan Fisher KC recommendations

In Part Two of his Independent Review of Disclosure and Fraud Offences, published in July 2026 ([click here](#)), Jonathan Fisher KC recommended that the government legislate to allow the SFO to introduce a financial incentivisation scheme for economic crime whistleblowers.

Specifically, he recommended:

- **Recommendation 15** - Make legislative provision for the SFO to financially reward whistleblowers. The Government should launch a consultation to inform the design of a suitable scheme.
- **Recommendation 16** - Create a new criminal offence for individuals who knowingly make false reports to law enforcement agencies under the SFO scheme. The person is not in breach of this offence if he does not know or suspect the report or evidence submitted to be false.
- **Recommendation 17** - Establish a criminal offence for those who harass or intimidate whistleblowers to the SFO scheme.
- **Recommendation 18** - Establish an independent arbitration panel to review appeals or complaints made by whistleblowers to the SFO scheme.

Fisher also identified a number of issues that the government should consider when designing the scheme, including:

- How the size of a whistleblower’s reward is determined.
- The publication of an annual report to encourage transparency and accountability for decisions made.
- The type of individual eligible for reward.
- Guardrails to minimise abuse of the scheme.
- The interplay between whistleblower incentivisation and corporate self-reporting policy.

Government's preferred approach and key areas for consultation

In response to these recommendations, the SFO is proposing to introduce an incentivisation scheme that would reward people who provide information about economic crime to the SFO ("economic crime whistleblowers") where that information leads to a corporate conviction or alternative enforcement action.

The SFO investigates and prosecutes serious and complex cases of fraud, bribery, and corruption. Whistleblowers can play a crucial role in these investigations by providing information that reveals criminal activity that would otherwise go undiscovered, unravels complex cases, speeds up investigations and delivers justice for victims more quickly. The proposed scheme aims to encourage more whistleblowers to come forward with information, thereby strengthening the SFO's ability to detect, investigate and prosecute serious economic crimes.

The government supports the introduction of an SFO whistleblower incentivisation scheme and is seeking views on its design, including the issues and considerations identified by Jonathan Fisher KC in his review.

Structure and funding model

The government proposes that, to qualify for a reward, information provided by a whistleblower must be both significant and original and must lead to a successful enforcement outcome against a company, such as a criminal conviction or a Deferred Prosecution Agreement (DPA). A DPA is an agreement between a company and a prosecutor under which the company agrees to meet certain conditions, such as paying a financial penalty, compensating victims, and implementing improvements to its compliance programme. Any reward would be funded from a proportion of the financial penalty or fine paid by the company. As a result, rewards would only be paid once a case has concluded successfully and all appeal rights have been exhausted.

This consultation seeks views on whether, as recommended by Jonathan Fisher KC, the SFO should be responsible for determining both eligibility for rewards and the amount awarded, or should leave these decisions to the courts or another body. It also seeks views on Fisher's recommendation to establish an Independent Arbitration Panel to consider appeals and complaints relating to the operation of the scheme. The government is interested in views on this recommendation to help determine the nature of any additional routes of appeal alongside those available within the criminal justice system.

The government recognises the importance of transparency and is therefore considering whether the SFO should be required to publish an annual report on the scheme, as suggested by Jonathan Fisher KC. The SFO is already required under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 to publish an annual report on the whistleblowing disclosures it receives. If an additional reporting requirement is introduced for an incentivisation scheme, the government will engage a representative group of stakeholders to consider how both obligations can be met most effectively. For example, this could include combining the requirements into a single report.

Eligibility for rewards

Given the objectives of the scheme, the government does not propose to link eligibility for the SFO's whistleblower incentivisation scheme to the requirements of making a protected

whistleblowing disclosure under the Employment Rights Act 1996. For example, individuals would not need to be workers to qualify for a reward under the scheme.

Instead, the government envisages establishing a separate set of criteria tailored to the scheme's objectives. Factors that could be considered include whether an individual:

- has a legal duty to report the information;
- was culpable in the offending their disclosure relates to;
- has a serious criminal conviction;
- is an authorised Covert Human Intelligence Source; or
- has obtained the information through dishonest means.

Due to the international nature of economic crime, the government suggests that consideration is given to whether whistleblowers who originally report information to another UK or overseas authority, which then passed it to the SFO, should be eligible for reward.

If the government proceeds with this approach, it will engage with a representative group of stakeholders to develop and refine the eligibility criteria.

Determining the size of a reward

The government suggests that rewards should be calculated as a percentage of the financial penalty or fine imposed on a company, similar to the approach taken by schemes in the US and HMRC's Strengthened Reward Scheme. A specified percentage range would be set, with the exact reward determined according to a range of factors.

These factors could include the value of the information to the case, the whistleblower's level of cooperation, how promptly the information was reported, any complicity in the criminality being reported and the relative significance against other information that contributed to the enforcement outcome. If the government proceeds with this approach, it will engage with a representative group of stakeholders to determine both the appropriate percentage range and the criteria used to calculate individual awards.

The government also suggests that, where multiple individuals provide different pieces of qualifying information that contribute to a successful enforcement outcome, the total value of the reward could be shared between those whistleblowers. This would be consistent with the approach taken by some US whistleblower schemes.

In addition, the consultation seeks views on whether the scheme should align with most existing whistleblower incentivisation schemes and not impose a cap on the maximum value of rewards.

Offences to support a whistleblower incentivisation scheme

As recommended by Jonathan Fisher KC, the consultation seeks views on whether a new criminal offence should be introduced for individuals who knowingly make false reports under the SFO's scheme. The government is interested in views on whether such an offence is required to help deter abuse of the scheme and how it would interact with the wider whistleblowing framework and existing criminal offences.

The consultation also seeks views on Fisher's recommendation to create a criminal offence for harassing or intimidating whistleblowers who report information under the SFO's scheme. In particular, the government wishes to understand whether this would provide meaningful protection for individuals who report information to the SFO but are not covered by the

protections and remedies available under the whistleblowing framework in the Employment Rights Act 1996, or whether existing civil and criminal offences (such as the common harassment offence) already provide sufficient safeguards.

If the government decides to pursue either of these criminal offences, it will engage with a representative group of stakeholders to support their development and ensure they are appropriately designed.

Questions

Structure and funding model

Question 31. Should whistleblower rewards be funded from the financial penalty which the company pays as a result of the information provided?

- a) Yes
- b) No
- c) Don't know

Please explain your answer.

Question 32. Should the SFO determine the eligibility of whistleblowers for a reward and the value of the reward?

- a) Yes
- b) No
- c) Don't know

Please explain your answer.

Question 33. Relating to Fisher's recommendation 18 – should there be an independent arbitration panel to review complaints or appeals made by whistleblowers regarding the SFO's scheme?

- a) Yes
- b) No
- c) Don't know

Please explain your answer, including on what basis a whistleblower should be able to appeal the decision of their reward, any mechanisms that should be in place for whistleblowers to raise concerns or challenges and whether these should be new mechanisms or integrated within existing institutions.

Question 34. Should the SFO be required to publish an annual report on the scheme?

- a) Yes
- b) No
- c) Don't know

If yes, please explain any information you think should be included to support transparency and evaluation of the scheme (e.g. number of disclosures, rewards granted, enforcement outcomes) and how it should align with existing reporting requirements under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017.

Question 35. Should rewards be reserved for payment until after any lines of appeal have been exhausted, or in the case of a DPA, until the corporate has completed payment of its penalty?

- a) Yes
- b) No
- c) Don't know

Please explain your answer, including any other considerations around the timing of payments of rewards.

Eligibility for rewards

Question 36. Should there be set criteria which restricts individuals' eligibility to receive a financial reward under the scheme? Examples of possible criteria include:

- Individuals with a legal duty to report the information;
- individuals who are culpable in the criminal offending that their referral relates to;
- individuals who have a serious criminal conviction;
- individuals who obtained the information while authorised as a Covert Human Intelligence Source (CHIS);
- individuals who obtained the information through dishonest or illegal means.
- the whistleblower knowingly provided false or misleading information.

- a) Yes
- b) No
- c) Don't know

If yes, please explain how any restrictions should apply and/or any other criteria not listed above.

Question 37. Should whistleblowers who submit their referral to a different UK or overseas authority (not the SFO) be eligible for a reward if their information is passed to the SFO?

- a) Yes
- b) No
- c) Don't know

If no, please explain why.

Determining the size of a reward

Question 38. Should payments to whistleblowers be within a set percentage range of the value of the penalty?

- a) Yes
- b) No
- c) Don't know

If no, please explain whether a different calculation system should apply.

Question 39. Should payments to whistleblowers be capped at a maximum monetary value?

- a) Yes
- b) No

c) Don't know

Please explain your answer.

Question 40. Should there be set factors which are considered in determining the size of a reward? Examples of possible factors include:

- The impact/value of the information to the case;
- the degree of cooperation with law enforcement;
- the timeliness of the referral being submitted;
- the degree to which the information was reliable and complete;
- whether the information led to any further criminal prosecutions;
- complicity in the criminality being reported;
- (for workers) compliance with company's internal reporting systems;
- whether the whistleblower directly or indirectly profited from the criminality.

- a) Yes
- b) No
- c) Don't know

Please detail which factors you think should apply, including any not listed above.

Question 41. Should payments be split between individuals when multiple whistleblowers provide different information regarding the same case which meets the threshold?

- a) Yes
- b) No
- c) Don't know

If yes, please explain any considerations you have about how payment should be divided in such scenarios.

Offences to support a whistleblower incentivisation scheme

Question 42. Relating to Fisher's recommendation 16 – should the Government establish a criminal offence for those who knowingly submit false or misleading information to law enforcement under the SFO scheme? To note: Fisher suggested that the individual is not in breach of this offence if they do not know or suspect the report or evidence submitted to be false.

- a) Yes
- b) No
- c) Don't know

If no, please explain the extent to which you see existing mechanisms as discouraging false or misleading referrals and, if appropriate, what alternative mechanisms could be adapted or introduced to achieve this.

Question 43. Relating to Fisher's recommendation 17 – should the Government establish a criminal offence for those who harass or intimidate whistleblowers who make a referral to the SFO scheme?

- a) Yes
- b) No
- c) Don't know

If no, please explain the extent to which you see existing mechanisms as ensuring whistleblowers under this scheme are protected from harassment or intimidation and, if appropriate, what alternative mechanisms could be adapted or introduced to achieve this.

Annex A: Privacy notice

Confidentiality and data protection

Information you provide in response to this consultation, including personal information, may be disclosed in accordance with UK legislation (the Freedom of Information Act 2000, the Data Protection Act 2018 and the Environmental Information Regulations 2004).

If you want the information that you provide to be treated as confidential, please tell us, but be aware that we cannot guarantee confidentiality in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not be regarded by us as a confidentiality request.

We are trialling Artificial Intelligence (AI) solutions to support the delivery of our functions. Unless made expressly clear to you, we will not solely use AI to either make or inform decisions about you. We will apply effective data minimisation techniques to all such uses of your data.

Your responses, including any personal data, may be shared with a third-party provider, or other government department or organisation acting on behalf of the Department for Business, Innovation, Science and Trade (BIST), the Serious Fraud Office, Attorney-General's Office and the Home Office, under contract or an equivalent agreement, for the purpose of analysis and summarising responses for us and they may use technology, such as artificial intelligence. Further detail on how AI is used, including its scope and safeguards and third-party sharing is available in our Privacy Notice.

An anonymised version of responses in a list or summary of responses received, and in any subsequent review reports may be published. We may also share your personal data where required to by law. You can leave out personal information from your response entirely if you would prefer to do so.

Wherever possible avoid including any additional personal data in free-text responses beyond that which has been requested or which you consider it necessary for BIST to be aware of. We will process your personal data in accordance with all applicable data protection laws. See our [privacy policy](#).

Quality assurance

This consultation has been carried out in accordance with the governments [consultation principles](#). If you have any complaints about the way this consultation has been conducted, please email: enquiries@businessandtrade.gov.uk