Ministry of Defence
Main Building
Whitehall
London SW1A 2HB
United Kingdom

6 August 2026

Ref: FOI 2026/14245

From: FraudDefence-EthicsPol-Casework@mod.gov.uk

Grace Tenison
grace.tenison@googlemail.com

Dear Grace

Thank you for your email of 7 July 2026 requesting the following information:

I request the following information concerning the Ministry of Defence's engagement with HM Revenue and Customs in relation to fraud and economic crime in defence procurement:

1. *Whether the Ministry of Defence has any formal agreement, memorandum of understanding, or any type of working arrangement with HMRC regarding the referral of cases where procurement fraud may also involve tax evasion or other tax-related offences.*
2. *The number of cases, if any, referred by the Ministry of Defence to HMRC in each financial year from 2020-21 to 2024-25.*
3. *Whether HMRC has been formally included in the oversight process for the MoD's counter-fraud strategy and if so, in what capacity.*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the Ministry of Defence, and I can confirm that information in scope of your request is not held.

Under Section 16 – Advice and Assistance I can advise the following:

Whether the Ministry of Defence has any formal agreement, memorandum of understanding, or any type of working arrangement with HMRC regarding the referral *of cases where procurement fraud may also involve tax evasion or other tax-related offences.*

No formal MOU with HMRC exists for referral of tax related offence.

The number of cases, if any, referred by the Ministry of Defence to HMRC in each financial year from 2020-21 to 2024-25.

No cases recorded on the confidential hotline have been referred to HMRC.

Whether HMRC has been formally included in the oversight process for the MoD's counter-fraud strategy and if so, in what capacity.

HMRC are not recorded in MOD counter fraud strategy.

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact us in the first instance at the address above. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.gov.uk). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, http://www.ico.org.uk.

Yours sincerely,

MOD Fraud Defence Team