



HM Revenue & Customs

Mr Ed Conway

By email: ed.Conway@sky.uk

Information Rights Unit

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Our ref: FOI2024/235778

Dear Mr Conway

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 2 December, for the following information:

“On behalf of Sky News, and in the public interest under the freedom of information act, please could you provide the following details via email:

- * The names of the businesses/individuals which have been fined for breaking sanctions rules in relation to Russia since February 2022.
- * Specific details of what goods were being traded in which case, and in which direction (exports or imports).
- * In each case, an itemisation of the fines and settlements issued.
- * An itemisation of any other civil cases which were settled without a fine, or investigations abandoned.
- * The number of cases you are currently investigating.”

Our response

We can confirm we hold some of the information you seek. However, providing it would exceed the FOIA cost limit. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

Section 12(1) FOIA allows a public authority to refuse to comply with a request for information if the authority estimates that the cost of compliance would exceed the ‘appropriate limit’, as defined by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (the Regulations). In the case of HMRC this is £600, or 24 hours charged at £25 per hour.

Regulation 4(3) of the Fees Regulations allows the following activities to be taken into account when calculating the cost of compliance:

- determining whether the information is held;
- locating the information, or a document which may contain the information;
- retrieving the information, or a document containing it; and
- extracting the information from the document containing it.

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

With regards to your final question, HMRC undertakes a preliminary assessment into all credible intelligence / allegations of Trade Sanctions offences. HMRC has a range of enforcement options available such as education, warning letters, issuing compound settlements, seizures / disruptions and in the most serious of cases, referral to the Crown Prosecution Service or other relevant prosecuting bodies for consideration for prosecution.

The number of current investigations which may involve these sanctions, regardless of the eventual outcome, is not centrally recorded. To determine how many investigations are within scope of your request would require a manual search of a significant number of records, held by different business areas. Not all investigations reach the level of formal cases being opened, but these investigations are still recorded as compliance activity which would need to be manually reviewed to provide an answer.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing so.

Outside of the FOIA

Although we cannot answer your request, we can offer some information on a discretionary basis.

Question one

A substantial volume of information on this topic (some of which you have specifically requested) is already in the public domain.

The Department for Business and Trade publishes this information via the [Notice to Exporters](#).

This highlights the commodity area i.e., sanctions, and the value. Any further disclosure would risk the identity of the exporter.

Under section 152 of the Customs and Excise Management Act 1979, the Commissioners have the power to compound proceedings in lieu of a prosecution – a procedure by which those who are alleged to have committed an offence may be offered the option of paying an out-of-court settlement rather than facing criminal prosecution. Such settlements are agreements between the “offender” and the Department and as such they give rise to an expectation that they will be confidential between the parties (indeed the expectation of confidentiality surrounding such settlements is often an important factor in persuading people to settle in this way). HMRC do not consider that disclosing the company name would drive compliance, promote voluntary disclosure or be proportionate.

If a follow up request was made under the FOIA, information on named entities may be withheld under [section 44\(1\)\(a\)](#) of the FOIA. Section 44(1)(a) is an absolute exemption that applies to information prohibited from disclosure by other legislation, and it is not subject to a public interest test. When deciding whether we are prohibited from releasing information under [section 23\(1\)](#) of the CRCA, we must consider two questions:

- is the requested information held in connection with one of our functions? And
- does the information relate to a "person" who is identified, or who could be identified from it?

[CRCA explanatory note 110](#) states the term "person" includes both natural and legal persons, so, for example, entities such as companies, trusts and charities.

Question two

It is HMRC policy not to publish the details of items exported or the destination of companies accepting Compound Settlements. Disclosure of this information has the potential to identify the exporter, may be refused under section 44(1) if a follow up request was made.

The Department for Business and Trade publishes information via the [Notice to Exporters](#). This highlights the commodity area i.e., sanctions, and the value.

Question three

Six companies have been fined by HMRC for breaches related to Russia trade sanctions as detailed.

- August 2022 - £1,000.00 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.
- September 2022 - £19,689.20 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.
- April 2023 - £217,012.50 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.
- August 2023 - £1,000,000.00 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.
- August 2023 - £67,001.31 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.
- August 2024 - £58,426.45 was paid relating to the export of goods in breach of The Russia (Sanctions) (EU Exit) Regulations 2019.

Question four

We do not have any civil cases.

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 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