

28 May 2024

IC-304672-P0M5

Request

You asked us:

"Please tell the public for each year of the last 15 years [or however long the records have been kept, if shorter than 15 years], How many times HMRC has reported to the ICO unauthorised;

- a) data breaches*
- b) computer system soft or firmware hacks.*
- c) attempted but not successful; i) breaches ii) hacks"*

We received your request on 7 May 2024.

We have handled your request under the Freedom of Information Act 2000 (the FOIA).

Our response

We confirm that we hold information in scope of your request.

Due to the [ICO Retention and Disposal Policy](#), we do not hold casework records indefinitely. Breach reports are retained for either 2 or 6 years (depending on the investigation type and outcome). We are therefore unable to provide a complete dataset for the 15 years requested.

Please see the table below showing the number of breaches reported to the ICO by HMRC each year.

	2018	2019	2020	2021	2022	2023	2024*
Recorded breaches	1	4	10	8	14	26	12

*1 January 2024 – 30 April 2024.

Due to our retention policy, further breaches may have been reported prior to 2023 that have now been deleted.

We have considered whether we can disclose further details about the breaches that have been reported to us, including a break down of the incident type that you have requested. The information that the ICO holds in relation to these breaches is exempt from disclosure by virtue of section 44 (prohibitions on disclosure) of FOIA.

Section 44 – Prohibitions on disclosure

We are withholding the details of these data breaches under section 44 of the FOIA. Section 44(1)(a) states:

"(1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it -

(a) is prohibited by or under any enactment"

The enactment in question is the Data Protection Act 2018. Section 132(1) of part 5 of that Act states that:

"A person who is or has been the Commissioner, or a member of the Commissioner's staff or an agent of the Commissioner, must not disclose information which—

(a) has been obtained by, or provided to, the Commissioner in the course of, or for the purposes of, the discharging of the Commissioner's functions,

(b) relates to an identified or identifiable individual or business, and

(c) is not available to the public from other sources at the time of the disclosure and has not previously been available to the public from other sources,

unless the disclosure is made with lawful authority."

Section 132(2) lists circumstances in which a disclosure can be made with lawful authority, however none of them apply here. We do not consider it necessary or justifiable to disclose this information as there is no compelling public interest to do so. The Commissioner and his staff risk criminal liability if they disclose information without lawful authority. The right of access under the FOIA is not

sufficient to override these important factors and the information is therefore withheld.

This concludes our response to your request.

Next steps

You can ask us to review our response. Please let us know in writing if you want us to carry out a review. Please do so within 40 working days.

You can read a copy of our full [review procedure](#) on our website.

If we perform a review but you are still dissatisfied, you can complain to the ICO as regulator of the FOIA. This complaint will be handled just like a complaint made to the ICO about any other public authority.

You can [raise a complaint](#) through our website.

Your information

Our [privacy notice](#) explains what we do with the personal data you provide to us, and sets out [your rights](#). Our [Retention and Disposal Policy](#) details how long we keep information.

Yours sincerely,



Information Access Team
Strategic Planning and Transformation
Information Commissioner's Office, Wycliffe House, Water
Lane, Wilmslow, Cheshire SK9 5AF
ico.org.uk twitter.com/iconews

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