

HMRC are losing their dawn raid touch

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[Accountancy Age](#) had an interesting article [yesterday](#) (and it's not often I say that these days). As they reported:

The number of dawn raids carried out by HM Revenue & Customs as a result of tax evasion investigations has fallen around 6% over the past year.

The figures, obtained from HMRC by law firm Irwin Mitchell using the Freedom of Information Act, show that while the number of search warrants executed increased each year between 2010 to 2013, only 744 warrants were executed in 2013/14, a 6% decrease on the previous year.

Around 500 warrants were executed between 1 April 2010 to 31 March 2011, with 731 in the subsequent year and 793 in 2012- 2013.

There is significance to this. As the Age notes:

The numbers grew in 2011/12 when HMRC geared up its tax evasion crackdown and increased its prosecution targets fivefold. The department was given almost £1bn from efficiency savings to ensure taxpayers play by the rules.

In 2012/13, there were 617 people prosecuted for tax evasion, up from 302 the previous year and in excess of the target for that year.

To put it another way, there seems to be some link between the number of dawn raids and the number of prosecutions. HMRC has a target of 1,165 prosecutions for tax evasion in 2014/15. But will they achieve it if they don't have the resources to do the literal leg work to get the data on which those prosecutions might be based? We'll wait and see, but I, for one, doubt it.

HMRC disagree, of course. But then, they always do.