

Request

This is a request for Business Rates information, to be dealt with under the Freedom of Information Act 2000.

Please provide the following information in respect of the property listed below.

- the rates payable (inclusive of any transitional phasing) for the periods listed.
- the ratepayer name(s) – excluding those exempt under Section 40 of the Act, for the periods listed.

Tesco, Central Park Way, Wigan, WN1 1XE

BA Refno - 00N167500019

Dates - 2017/18 & 2018/19

Response

The information requested is considered exempt under section 41 of the Act. Section 41 applies to information provided in confidence.

This applies to the ownerships and occupancy details at the address.

This information is exempt under section 41 because we consider that the common law principle of taxpayer confidentiality applies.

Section 41, relates to information provided in confidence and states:

Information is exempt information if-

- a. it was obtained by the public authority from any other person (including another public authority), and
- b. the disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other person.

Section 41(1)(a) requires that the information in question was obtained from any other person. The information in question has been obtained by us from owners, ratepayers and third-party companies/agents, therefore we consider this part of the exemption satisfied.

Section 41(1)(b) requires the disclosure by us to constitute an actionable breach of confidence. So the information must have the necessary quality of confidence, and in our opinion it does. It is recognised in English law that an important duty of confidentiality is owed to tax and rate payers.

This is what is known as "taxpayer confidentiality". This is a long-established principle of common law, protecting taxpayers' affairs against disclosure to the public. I am satisfied that the requested information is not trivial, nor is it available by any other means and if we were to disclose the requested information business ratepayers/their representatives could issue legal proceedings against us therefore we are unable to provide the data requested.