

Request:

In accordance with the provisions specified within the above Act I hereby request the following information. Information Requested; -

- A copy of all Non Domestic Rates Completion Notices served in the borough since 01/04/2017 to today's date. Please can the information be provided in excel format showing the below information.
 - Name of person or organisation notice served on. (Excluding sole traders)
 - Date notice served
 - Completion Date
 - Hereditament address.

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 tax payer 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.