

**Request:**

FOI request for:

- 1) A list of all properties that have any credit balance on their business rates account
- 2) The account number
- 3) The account holder
- 4) The property address including postcode
- 5) Billing authority reference number
- 6) The current balance
- 7) Account start date
- 8) Account end date

**Response:**

We can confirm that we hold the information you requested however are refusing to provide you with the information as we consider an exemption under section 31 of the Act applies.

Section 31(1)(a) of the Freedom of Information Act 2000 (FoIA) states that the information is exempt from disclosure if disclosure would, or would be likely to, prejudice the prevention or detection of crime.

As disclosure under the FoIA is deemed to be to the world at large, we believe that the exemption is engaged in respect of the list of businesses that have credit balances on account.

Publishing a list of credits would be an invitation for someone to seek to impersonate the true ratepayer, or assist them, to falsely claim monies.

The information could be used to assist fraudsters to claim monies not rightfully theirs and likely to prejudice the Council's attempts to prevent fraudulent activity. It is known to the Council the extent fraudsters go to in order to submit fraudulent claims, such as impersonating a business or Council officers seeking to obtain funds. As confirmed by multiple NFI alerts, I would consider that there is a real and significant risk of prejudice by releasing this list.

The greater the potential for a disclosure to result in crime, the greater the public interest in maintaining the exemption. The victims of crime can be both organisations and individuals and there is public interest in protecting both from the impact of crime.

The businesses eligible for any refunds can be sole traders, partnerships and companies, all of which are susceptible to fraud and the impact of the crime.

**The public interest test reasons for disclosure:**

Openness and transparency in relation to procedures and decision making of public authorities and collection of taxes and management of finances HIGH

**Reasons against disclosure:**

There is strong public interest in ensuring monies from the public purse, such as overpaid Non-Domestic rates, are not fraudulently claimed, and also not making it easier for fraud to be committed.

There is a real and evident risk of crime if information is released (confirmation of many fraudulent activities ongoing at present via NFI).

Disclosure would be likely to prejudice the Council's ability to identify, limit or prevent fraudulent attempts to claim refunds legitimately.

There is an inherent duty to protect individuals and organisations from the effects of crime and thus a strong public interest in avoiding the likely prejudice to the prevention of crime

We conclude that the public interest in withholding the list of businesses that have credit balances, outweighs the public interest in disclosure at this present time and therefore the information is being withheld from disclosure.