Request

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

Please provide the ratepayers and the charges levied (including any reliefs, exemptions or write offs) in respect of the properties listed below for the financial years **2017** to **2018**.

1) Gnd Flr & Bsmnt, 71-75, Bradshawgate, Leigh, WN7 4ND – Property ref : 00J152007105

2) Gnd Flr 77,Bradshawgate, Leigh, Lancs WN7 4ND – Property ref : 00J152007108

Response

We can confirm that we hold the information you requested however are refusing to provide you with the information as we consider exemptions under section 41 apply.

Section 41 applies to information provided in confidence.

This applies to the account/business name of the liable party and the billing address, the account start/end date, details of if the property is currently subject to rate reliefs, the date from which any reliefs have been applied and their values including if the property has an occupied/empty status.

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.

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

Reasons against disclosure:

Remain compliant with necessary regulations - the common law principle of tax-payer confidentiality applies to this data.

Protect the public purse from legal claims against it, in relation to providing confidential information. The public interest defence (in any future legal proceedings) in providing the list of business rates information you have requested would likely fail thus it is determined, any prospective court action against the council may succeed (opening it up to claims for costs), this is in accordance with "Westminster City Council v ICO and Gavin Chait, EA/2018/0033, 2nd December and Sheffield City Council v ICO and Gavin Chait, EA/2018/0055, 16th December

Commercial impact on the business rates account holder, release of this data would likely constitute a breach of confidence as it could damage the individual's/organisation's competitive position, or ability to compete, as disclosure would reveal information that would assist competitors and negatively impact on the confider's relationship with the authority, potentially hindering future investment in the borough.

We conclude that for the reasons stated above, the public interest test for withholding this data outweighs the interest for its release therefore this information is being withheld from disclosure.