



REQUEST | 17083

Information Required:

Accrued NNDR National Non Domestic Rates credit balances & write on's (i.e. credits that you have been unable to trace recipients for and have therefore wrote into your accounts, leaving an outward appearance of a zero balance).

We request a breakdown of credit balances accrued remaining unclaimed since your earliest records, for the amounts owing to all incorporated companies or public bodies (i.e. not individuals/private individuals) within any local authorities billing area, including:

- The name of each business in respect of which Non Domestic Rate credit balances remain payable
- The value of overpayment in each case with remains unclaimed
- The years(s) in which the overpayment was made
- The hereditament address, and
- Account Number or billing hereditament reference

Where possible could you please send the information in electronic format, preferably excel.

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.