

## Request

I request the following information under the Freedom of Information Act 2000 about Business Rates Accounts held by your Council:

- Account Name
- Billing Authority Reference
- Net charge for the 2025/2026 billing year

## 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 sections 21 and 31 apply.

Some of the information you have requested is considered exempt under Section 21 of the Act, which applies to information which is available to you by other means. This exemption applies to the Billing Authority reference number. This information can be obtained from the Valuation Office Agency's website - <a href="https://www.voa.gov.uk">www.voa.gov.uk</a>

As this information is reasonably accessible to you by other means, we are not obliged to provide this information to you under the Freedom of Information Act.

We can confirm that we hold the information for the name of the rate payer and the net charge, 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 including name, address and net charge.

Publishing a list of names alongside property addresses and charges could reduce the effectiveness of the security checks used when discussing accounts with the public and could result in fraudulent claims or request for information.

One of the security questions used is 'the name on the bill' (the liable business party name). This could allow for someone to seek to impersonate the true ratepayer or assist them to falsely claim monies.

While this information by itself will not necessarily result in a breach of the council's security systems, it gives one answer to one of the security questions for all ratepayers and therefore weakens the system to some extent.

## 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 the integrity of our security checks are maintained to prevent fraud. 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 access records and sensitive data. 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 including names and addresses, outweighs the public interest in disclosure at this present time and therefore the information is being withheld from disclosure.