



REQUEST 18640

In more detail, I ask that you please provide by email copies of the standard template letters or digital communications your council issues to residents in relation to Council Tax arrears, specifically:

1. The initial reminder notice issued as part of the arrears or recovery process, as per requirements under Regulation 23 of The Council Tax (Administration and Enforcement) Regulations 1992.
2. The second reminder notice, issued in the event that a resident has rectified one missed instalment but gone on to miss a second instalment over a given annual period.
3. The final notice issued once the resident has lost the right to pay by instalments and prior to any further enforcement action, as per requirements under Regulation 33 of The Council Tax (Administration and Enforcement) Regulations 1992.
4. Any additional reminder notices or discretionary communications issued to residents with Council Tax arrears, including between the first reminder notice and final notice being issued (prior to a court summons).

For each, please include:

- a. The full wording of the standard template
- b. Any headers, footers, or formatting used in the letter or digital communications
- c. The typical method of delivery (e.g. post, email)
- d. Any differences in the templates based on resident circumstances (e.g. prior arrears, benefits status, vulnerability)

In addition, please can you inform us of:

5. The total number of households against which you started imprisonment committal proceedings relating to unpaid council tax, for each year from 2020.

RESPONSE

We can confirm that we hold the information relating to Council Tax letter templates and digital communications. However, we are refusing to provide this information as we consider an exemption under Section 31 of the Freedom of Information Act 2000 (FoIA) to apply.

Section 31(1)(a) states that information is exempt from disclosure if its release would, or would be likely to, prejudice the prevention or detection of crime.

As disclosure under the FoIA is considered to be to the world at large, we believe that releasing Council Tax letter templates and digital communications would compromise the effectiveness of our security processes.

These templates contain formatting, phrasing, and structural elements that could assist individuals in creating fraudulent documents that mimic official Council communications.

This could lead to impersonation attempts, fraudulent claims, or manipulation of Council Tax processes.

While the templates alone may not directly result in a breach of security, their release would weaken the integrity of our systems and increase the risk of fraud.

Public Interest Test

Reasons in favour of disclosure:

Promoting openness and transparency in public authority procedures.

Enhancing public understanding of Council Tax collection and enforcement processes.

Reasons against disclosure:

Strong public interest in preventing fraud.

Real and ongoing risks of fraudulent activity, as evidenced by current investigations and data (e.g., National Fraud Initiative).

Disclosure would likely prejudice the Council's ability to detect and prevent fraudulent attempts to access records or impersonate Council communications.

Conclusion:

We have concluded that the public interest in withholding the Council Tax reminder templates outweighs the public interest in disclosure at this time. Therefore, the information is being withheld under Section 31(1)(a) of the Freedom of Information Act 2000.

In response to Question 5, we can confirm that no committal proceedings in relation to unpaid Council Tax have been started since 2020.