

I am making a request under the Freedom of Information Act 2000 for the following information:

Business rates arrears - For each of the last two full calendar years (2023 - 2024) and for the current calendar year 1st January 2025 to 31 August 2025, please provide a monthly breakdown of:

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| 1. The number of business rates accounts in arrears. | Unfortunately, we are unable to provide this as we don't record the number of business rates account that are in arrears. |
| 2. The total value of business rates arrears owed. | See attached spreadsheet: The total value of business rates arrears owed |
| 3. The number of businesses taken to court for non-payment of business rates. | See attached spreadsheet: NNDR cases taken to court. This is the number of businesses taken to court and a liability order granted. |
| 4. The number of cases where bailiff/enforcement agent action was used to recover unpaid business rate | See attached spreadsheet: NNDR cases sent to bailiffs. Included in these figures are cases that may have been sent to a bailiff/enforcement agents but then returned and may have then been referred to other bailiff/enforcement agents. |
| 5. The number of empty commercial properties in the council area, broken down by postcode (full postcode if available). | The Council maintains that this information is exempt from disclosure for under Section 31 of the Freedom of Information Act 2000 |

The information you have requested is exempt from disclosure under section 31(1)(a) of the Freedom of Information Act 2000 on the grounds that disclosure of this information would prejudice the prevention and detection of crime. Disclosure of this information would involve releasing the addresses of empty properties which could make the properties more vulnerable to criminal and anti-social activities. In particular, the Council believes that disclosure of the information could have the following effects:

Disclosure would provide a ready-made list of empty properties which could be used by criminals who could target empty properties to commit property crimes and fraud.

Release of information which is not easily available at present would better enable a fraudster to persuade the council that they were the ratepayer. It would entail significant time and expense for the Council to alter its security system to protect against any potential fraud.

Disclosure of the information would make it easier for criminals to target empty properties in which waste could be dumped.

Release of information could be used to locate potential venues for illegal raves, construction of cannabis farms or other associated crimes such as criminal damage in accessing the property, further drug offences and public order offences.

A list of empty properties could be used by urban explorers to locate new properties to explore and could lead to an increase in crimes associated with urban exploring such as criminal damage to gain entry.

Disclosure of a list of empty properties may lead to an increase in crimes such as criminal damage, arson and anti-social behaviour, which are often associated with squatting.

There is a real and significant risk that fraud would be made easier by the release of this information and that the provision of a readymade list of empty properties makes it easier for criminals to identify targets for the crimes listed above. Therefore, disclosure would be likely to prejudice the prevention of crime.

This is a qualified exemption and requires a public interest test to consider whether the public interest in maintaining the exemption outweighs the public interest in the disclosure of the information.

Public interest arguments in favour of disclosing the information

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

Public interest arguments in favour of maintaining the exemption

The release of this information would make it much easier for a fraudster to pose as an account holder and bypass the Council's security systems.

Disclosure would also facilitate a fraudster posing as the Council to obtain confidential information from a ratepayer.

Fraud is a real and current problem and the consequences to the Council of a loss of a significant sum of public money are serious.

Urban exploring and illegal raves are a current problem in Greater Manchester and disclosure could contribute to this problem.

Disclosure may lead to an increase in other property crimes such as criminal damage, arson and anti-social behaviour. Tackling issues like these would involve significant public expense and it is in the public interest to protect property and to ensure that public resources are used efficiently.

There is also a compelling public interest in avoiding personal distress to the direct victims of the crime and to those in the wider neighbourhood who may be affected.

On balance, the Council believes that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.