



Can you please supply me with the following information under the Freedom of Information Act;

A full list of NNDR properties under your administration/ control, by Local Council Reference, that are in receipt of Small Business Rates Relief, as at the date of this email (10/02/26)

We can confirm that we hold the information you requested however are unable to provide you with the information as we consider an exemption under section 41 applies.

We consider that information detailing ratepayers not currently in receipt of small business rates relief is exempt under section 41 because we consider that the common law principle of tax payer confidentiality applies. Furthermore, by providing a list of properties not in receipt of small business rates relief, a list could also be generated from public data (held by the VOA) to compile a list of properties/organisations who are in receipt of small business rates relief.

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 breach of confidence as it could damage the individual's/organisation's competitive position, or ability to compete, as disclosure would reveal information that may assist competitors or draw negative press, and thus negatively impact on the account holders 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