

Request

1. The property reference number (otherwise known as billing authority reference number).

Response

1. We can confirm that we hold information relevant to your request. However, we are unable to provide the information under Section 41(1) of the Freedom of Information Act 2000 (Information Provided in Confidence). Section 41 provides that information is exempt if:

"(a) it was obtained by the public authority from any other person; and
(b) disclosure to the public by the authority would constitute an actionable breach of confidence."

The information used in determining whether to issue a Non-Domestic Rates Completion Notice, together with information contained within those notices, is obtained from property owners, occupiers, ratepayers, their representatives and agents, as well as other parties involved in the development, occupation or assessment of commercial premises.

The Council considers that this information possesses the necessary quality of confidence and was provided in circumstances giving rise to an obligation of confidence. Disclosure would undermine the long-established common law principle of taxpayer confidentiality and would reveal information relating to the business rates affairs of identifiable businesses and individuals.

The Council considers that disclosure would constitute an actionable breach of confidence. The information is not otherwise publicly available and those who supplied the information would have a reasonable expectation that it would not be disclosed to the public.

In reaching this decision, the Council has considered whether there is a public interest defence to disclosure. Whilst there is a public

interest in openness and transparency regarding the administration of Local Government finances and non-domestic rating, we do not consider that this public interest is sufficiently strong to override the duty of confidence that is owed to the ratepayers and other parties who supplied the information.

The Council has also taken into account relevant First-tier Tribunal decisions, including *Westminster City Council v Information Commissioner and Gavin Chait* (EA/2018/0033) and *Sheffield City Council v Information Commissioner and Gavin Chait* (EA/2018/0055), which recognised the common law duty of taxpayer confidentiality in relation to business rates information.

Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

2. The address of the property to which the notice relates.

2. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

3. The date the notice was served.

3. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

4. The completion date recorded.

4. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

5. The business or person to whom the notice was served.

5. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

6. Address to where the Notice was sent.

6. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.

7. Whether the notice was issued by the billing authority or a third party..

7. Accordingly, the requested information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000.