

Request	Response
<p>1. Full and up to date list of businesses and charities that have become newly liable for business rates from 25 Sept 2026 to 20 Oct 2026.</p>	<p>We can confirm that the Council holds information within the scope of your request. However, we are unable to disclose the requested information in full. The reasons for this are set out below.</p> <p>Section 21 – Information accessible by other means</p> <p>Some of the information requested is reasonably accessible to you by other means and is therefore exempt under Section 21 of the Freedom of Information Act 2000.</p> <p>This applies to:</p> <ul style="list-style-type: none"> • Property addresses • Property descriptions • Rateable values <p>This information is publicly available via the Valuation Office Agency (VOA): https://www.gov.uk/find-business-rates</p> <p>As this information is already available in the public domain, the Council is not required to provide it again in response to your request.</p> <p>Section 31(1)(a) – Prevention or detection of crime</p> <p>We are withholding the names of ratepayers and any data which would link ratepayers to specific properties or accounts under Section 31(1)(a), which applies where disclosure would, or would be likely to, prejudice the prevention or detection of crime.</p> <p>While certain property-level data is publicly available, disclosure of ratepayer identities linked to specific hereditaments and account-level data would create a consolidated dataset not otherwise publicly available. This would materially increase the risk of fraud.</p> <p>In particular, disclosure would:</p> <ul style="list-style-type: none"> • Provide verified account-holder information • Undermine security controls used when handling business rates enquiries • Facilitate impersonation attempts and fraudulent claims (including applications for reliefs, refunds or account amendments) • Enable malicious actors to validate partial information



already obtained through other means

As disclosure under FOIA is effectively disclosure to the world at large, providing this dataset would significantly increase the likelihood of fraudulent activity affecting both the Council and ratepayers.

Public Interest Test

We recognise the public interest in:

- Transparency and accountability in the administration of business rates

- Public understanding of how local taxation is managed

However, there is a strong public interest in:

- Preventing fraud and financial crime
- Protecting the integrity and security of Council systems
- Safeguarding public funds and ratepayer accounts

We consider that the public interest in preventing crime and protecting the Council's systems clearly outweighs the interest in disclosure. Accordingly, Section 31(1)(a) is engaged.

Section 43(2) – Commercial interests

We are also withholding account-level and operational business information, including:

- Account start dates / occupation dates
- Details of reliefs applied (types, eligibility and values)
- Occupation or vacancy status

under Section 43(2), which applies where disclosure would, or would be likely to, prejudice the commercial interests of any person.

Disclosure of this information would:

- Reveal sensitive details about business operations and occupancy
- Provide insight into financial arrangements and support received
- Allow competitors or third parties to infer trading position, business strategy, or viability
- Potentially disadvantage businesses in negotiations (e.g. leasing, investment, or funding)



	<p>Public Interest Test</p> <p>We recognise the public interest in transparency and accountability. However, this must be balanced against the need to:</p> <ul style="list-style-type: none">• Protect commercially sensitive information• Avoid harm to businesses operating within the borough• Maintain a fair and competitive economic environment <p>We consider that the public interest in protecting commercial interests outweighs the public interest in disclosure in this case.</p> <p>Section 41 – Information provided in confidence (limited application)</p> <p>To the extent that any of the requested information has been provided to the Council by ratepayers or their agents in circumstances giving rise to a reasonable expectation of confidentiality, this information is also exempt under Section 41(1).</p> <p>Disclosure of such information would constitute an actionable breach of confidence.</p> <p>Section 41 is an absolute exemption and is not subject to the public interest test.</p> <p>We have carefully considered whether any information could be disclosed in redacted or aggregated form.</p> <p>However, we have concluded that:</p> <ul style="list-style-type: none">• Combining datasets or releasing partially redacted information would still enable identification of ratepayers and account-level details; and/or• Meaningful aggregation would not be possible without undermining the purpose of the request or still exposing sensitive information <p>Accordingly, the exemptions outlined above continue to apply</p>
2. Include the full business name and address.	See above
3. Include the type of property.	See above



4. Include the rateable value (RV).	See above
5. Include the date of liability.	See above