



**FOI/ EIR request – FOI261729238**  
**Title: NNDR data**

Date received:	13/10/2020	Date closed:	16/10/2020
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## Request

In terms of the Freedom of Information Act of 2000, and subject to section 40(2) on personal data, could you please provide me with your local authority's complete and most-recently updated list of all business (non-residential) property rates data, including the following fields:

- Billing Authority Property Reference Code (linking the property to the public VOA database reference)
- Firm's Trading Name (i.e. property occupant or ratepayer)
- Full Property Address (Number, Street, Postal Code, Town)
- Occupation / Vacancy status
- Date of Occupation / Vacancy
- Actual annual rates charged (in Pounds) and/or categories of reliefs/exemptions granted

If you are unable to provide an absolute "Occupation / Vacancy" status, please provide the Exemptions and / or Reliefs that a particular property may be receiving.

## Response

### CV19 request exemption

In accordance with section 17 of the Freedom of Information Act 2000 this response acts as a Refusal Notice.

### Section 31 – Law enforcement

Section 31 of the Freedom of Information Act (FOIA) states that:

- (1) Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice –
  - a. the prevention or detection of crime,
  - b. the apprehension or prosecution of offenders,
  - c. the administration of justice,

- d. the assessment or collection of any tax or duty or of any imposition of a similar nature, (e) the operation of immigration controls,
- e. the maintenance of security and good order in prisons or in other institutions where persons are lawfully detained,
- f. the exercise by any public authority of its functions for any of the purposes specified in subsection (2),
- g. any civil proceedings which are brought by or on behalf of a public authority and arise out of an investigation conducted, for any purposes specified in subsection (2), by or on behalf of the authority by virtue of Her Majesty's prerogative or by virtue of powers conferred by or under an enactment, or
- h. any inquiry held under the Fatal Accidents and Sudden Deaths Inquiries (Scotland) Act 1976 to the extent that the inquiry arises out of an investigation conducted, for any of the purposes specified in subsection (2), by or on behalf of the authority by virtue of Her Majesty's prerogative or by virtue of powers conferred by or under an enactment.

In this case, the part of the exemption we are applying is section 31(1)(a) – disclosure of the information would, or would be likely to prejudice the prevention and detection of crime, specifically the prevention of crime.

#### Background to refusal

East Suffolk Council has had to set up and administer a scheme for administering and paying grants to businesses under the Covid-19 Small Business Grants Fund and the Retail, Hospitality and Leisure Business Grants Fund, acting as an agent on behalf of HM Government, Department of Business, Energy, and Industrial Strategy (BEIS). Eligibility to these grants is determined by entitlement to rate reliefs in the Business Rates system.

Advice has been sought from our Head of Internal Audit, Deputy Chief Finance Officer and the Corporate Fraud Manager who have agreed that although new applications have ceased, COVID 19 legislation is still active. Until the COVID 19 legislation and any related investigations of potentially fraudulent applications are completed, we will not be publishing or releasing the Business Rates data.

#### Public interest factors in favour of disclosure

There is a general public interest in increasing openness and transparency in relation to the Council's collection of taxes.

There is general a public interest in understanding where and in what sectors of the economy businesses within the local area are operating.

Where there is or may be public suspicion of wrong doing, disclosing business rates information may avert this.

There is a public interest in ensuring that Central and Local Government are acting responsibly with regard to the public purse.

#### Public interest factors in favour of maintaining the exemption

Evidence of scams and frauds relating to the COVID 19 business rate grants are currently being reported and investigated nationally. Fraudulent applications have occurred elsewhere nationally and have only come to light when the genuine eligible ratepayer has subsequently applied.

The council follows a robust verification procedure to process grant applications to guard against fraudulent claims. Applying this exemption will help the council to ensure this remains the case, should any extension or further COVID 19 grants be made available to local businesses at a later date.

Fraudulent applications affect the local and national economy, prejudicing the financial interests of HM Government.

While it is likely that there would be a relatively small audience scrutinising this sort of information in more usual times; a substantial portion of the UK population is following the Government's handling of all aspects of the COVID 19 situation, so this information would have potential to reach a much wider interested source.

Maintaining of the exemption prevents the release of information which would be likely to be used in the perpetration of fraud and other crimes.

Until these grant schemes and any related investigations of potentially fraudulent applications are completed, we will not be publishing or releasing the Business Rates data.

Providing business rates information risks its use by motivated individuals wishing to commit fraud, by identifying business which would be entitled to claim grants and use this to make fraudulent applications in the names of those businesses. This is a very likely situation should applications re-open.

On balance the factors in favour of maintaining the exemption outweigh those in favour of disclosure.