



Valuation Office
Agency

Sarah Hinchliffe
Director of Operations for Council
Tax, Housing Allowances, Network
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Valuation Office Agency
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To: I Wilson

Email: foi@voa.gsi.gov.uk

Email: [request-412898-
d37f5e8c@whatdotheyknow.com](mailto:request-412898-d37f5e8c@whatdotheyknow.com)

Our Reference: 11785195.2/CEO

Date: 12 July 2017

Dear I Wilson

Freedom of Information Act 2000 (FOIA)
VOA ref: 11785195.2/CEO

Thank you for your request, which was received on 19 June 2017, and we are treating as a request for information under the FOIA.

Your request for information under the FOIA

"Please let me know how many three bedroom terraced properties within one mile of YO23 1PP have council tax band G."

Response to your request:

Under section 1(1)(a) of the Act you are entitled to be told in writing whether the Valuation Office Agency (VOA) holds the information falling within the scope of your request. However we have estimated that it will cost more than the appropriate limit to consider whether we even hold the information that you have requested.

The appropriate limit, represents the estimated cost of one person spending 24 hours (3½ working days) in determining whether we hold all of the information within scope of your request.

To locate, retrieve and extract the information which you have requested has been found to exceed the prescribed limit. My opinion is based on a sample of records which have been investigated and concludes that the requested information would exceed 24 hours. The area identified consists of some 7 km² and circa 400 postcodes which would all need to be manually checked and cross referenced between our database and mapping application. Secondary searches would then need to be carried out to identify properties with the attributes referred to in the request

Under section 12(2) of the FOIA the VOA is not obliged to comply with your request, and as such we will not be processing your request further. This is set out in the FOIA and Data Protection (Appropriate Limit and Fees) Regulations 2004.

Normally the VOA would explore with you how you might be able to narrow or refine your request so that it did not exceed the FOIA cost limit, however, in this case, I cannot see any scope for doing this as the information you are seeking relates to individuals and properties so any information held would be exempt from disclosure due to our duty of confidentiality set in sections

18(1) and 23 of the Commissioners for Revenue and Customs Act (CRCA) 2005 which state that property or 'person' identifying information is exempt under section 44 of the FOIA. The term 'person' applies not only to individuals, but to any legal entity.

I include an Appendix which sets out the legislation in full.

If you are unhappy with this reply you may request a review by email to: foi@voa.gsi.gov.uk. Alternatively, you can make a request by writing to: Valuation Office Agency, Information Law and Disclosure Team, Head Office, 6th Floor, Wingate House, 93/107 Shaftesbury Avenue, London, W1D 5BU

A request for a review must be received within 2 months of the date of this letter. To assist our review, please set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of our review, you have the right to apply directly to the Information Commissioner (ICO) for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Valuation Office Agency. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Yours sincerely

Sarah Hinchliffe

Sarah Hinchliffe
Director of Operations for Council Tax, Housing Allowances, Network Support Offices and Statutory Valuations for the Valuation Office Agency

Appendix - Freedom of Information Act, 2000 (request)

<http://www.legislation.gov.uk/ukpga/2000/36/contents>

Section 12 refers to an exemption where cost of compliance exceeds appropriate limit.

(1) Section 1(1) does not oblige a public authority to comply with a request for information if the authority estimates that the cost of complying with the request would exceed the appropriate limit.

(2) Subsection (1) does not exempt the public authority from its obligation to comply with paragraph (a) of section 1(1) unless the estimated cost of complying with that paragraph alone would exceed the appropriate limit.

(3) In subsections (1) and (2) "the appropriate limit" means such amount as may be prescribed, and different amounts may be prescribed in relation to different cases.

(4) The Secretary of State may by regulations provide that, in such circumstances as may be prescribed, where two or more requests for information are made to a public authority—

(a) by one person, or

(b) by different persons who appear to the public authority to be acting in concert or in pursuance of a campaign,

the estimated cost of complying with any of the requests is to be taken to be the estimated total cost of complying with all of them.

(5) The Secretary of State may by regulations make provision for the purposes of this section as to the costs to be estimated and as to the manner in which they are to be estimated.

Also see the Fees Regulations

<http://www.legislation.gov.uk/uksi/2004/3244/contents/made>

Section 44 Prohibitions on disclosure

- (1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it -
(a) is prohibited by or under any enactment,

Commissioners for Revenue and Customs Act (CRCA) 2005

<http://www.legislation.gov.uk/ukpga/2005/11/contents>

Section 23 CRCA

- (1) Revenue and customs information relating to a person, the disclosure of which is prohibited by section 18(1), 'is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (c. 36) (prohibitions on disclosure) if its disclosure -
(a) would specify the identity of the person to whom the information relates, or
(b) would enable the identity of such a person to be deduced.

'Person' in this context covers both individuals and legal entities (See Schedule 1 of the Interpretation Act 1978.). What this means in practice is that it is much wider than the Data Protection Act (DPA) which refers to 'living individuals'. Also as a link can be made from an address to a person with other information in the public domain this is captured by section 23(1)(b) of the CRCA.

Sections 18(1) and 23 (as amended)¹ of the CRCA taken together, removes information about any person or a property from the right of access under FOIA.

This is explained in our Publication Scheme under, "*Information we will not disclose under the Freedom of Information Act 2000 (FOI)*".

'Release of information under FOI is release to the world. Public authorities are not allowed to take account of the identity of the person making the request, or their motives, when deciding what information will be disclosed in response to an FOI request.'

To carry out its functions the Valuation Office Agency (as part of HM Revenue and Customs HMRC) holds confidential customer information including information on properties. When HMRC was created in April 2005, Parliament decided that any information held for an HMRC function that identifies a 'person', (including legal entities such as limited companies), or which would enable their identity to be deduced, is exempt from disclosure under the FOI regime. The provision is set out in Section 23 of the Commissioners for Revenue and Customs Act (2005) and applies even if the requestor is an individual asking for information we hold about them, or a director asking for our information about their company.'

Further section 19(4)² of the Borders, Citizenship and Immigration Act (BCIA) 2009 amended section 23 of the CRCA ²and states that we must disregard any permissive rights when considering a FOIA request.

Schedule 1 of the Interpretation Act 1978 -

<http://www.legislation.gov.uk/ukpga/1978/30/schedule/1>

¹ Section 18 (1) of the CRCA states that, '*Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.*'

² Here is a link <http://www.legislation.gov.uk/ukpga/2009/11/section/19>