



Valuation Office Agency

Paula J Dixon MRICS MCMI
Listing Officer
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Valuation Office Agency
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Manchester
M1 3LD

To: John Murphy

Email: foi@voa.gsi.gov.uk

Email: John Murphy request-339995-dedd389a@whatdotheyknow.com

Your Reference: 11777429.1CEO

Date: 05 July 2016

Dear Mr Murphy

Freedom of Information Act (FOIA) 2000 **VOA ref: 11777429.1CEO**

Thank you for your request, which was received on 14 June 2016 and we are treating as a request for information under the FOIA.

Your request for information under the FOIA

"We are in the process of appealing our current Council Tax Band. Three other properties have sucessfully had their banding reduced from Band G to Band F. On what basis were these properties able to secure a Council Tax reduction"

Response to your request:

The Freedom of Information Act is 'applicant and purpose blind'. This means that my response is not influenced by knowing the identity of maker of the request, or any reason expressed or otherwise known for making the request.

As required by section 1(1)(a) of the Act I can confirm that the Valuation Office Agency (VOA) holds information falling within the scope of your request.

This information is exempt from disclosure under section 44(1) (a) of the FOIA as it is prohibited from disclosure under another Act. Section 44 is an absolute exemption so does not require consideration of the public interest test.

In this instance, the relevant Act is section 23(1) of the Commissioners for Revenue and Customs Act (CRCA) 2005. Information is covered by section 23(1) CRCA if:

- It is held in connection with a function of HMRC; and
- It relates to a 'person' who is identified, or who could be identified from the information.

Held for a function of HMRC - The VOA is an executive agency of HM Revenue and Customs (HMRC). Our functions are identified in section 7 and 10 of CRCA. The information that you have requested is therefore held for a function of HMRC.

Relates to a Person who is identified - The term 'person' includes legal entities such as companies, trusts and charities, as well as individuals.

The attached Appendix sets out the law and provides an extract of our Publication Scheme which explains, "Information we will not disclose under the Freedom of Information Act 2000 (FOI)".

Further information:

The leaflet, '[Understanding your council tax banding](#)' may be useful in explaining how properties are banded for Council Tax and the steps to take if you believe that your banding may be incorrect.

There is a section on page 11 that explains what to do if you disagree with your Council Tax Banding. If you wish to discuss the banding of your property further you can contact the VOA switchboard on 03000 501501. It will be helpful and avoid delay if you have read the information leaflet and gathered the evidence suggested prior to making the call.

Further to this the Gov.UK webpages have further information relating to Council Tax that you may find helpful. <https://www.gov.uk/council-tax/working-out-your-council-tax>

Information relating to house sales is widely available on the internet, you can also check property bands on the Gov.UK website which can be accessed via the link: [Check your Council Tax band - GOV.UK](#)

I hope this goes some way to helping you, but if you are not happy with this reply you may request a review by email to: foi@voa.gsi.gov.uk

Alternatively, you can send a request in 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,

Paula J Dixon

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Appendix - Freedom of Information Act, 2000 (request)

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

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, 2005

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

Section 23 Freedom of information

- (1) Revenue and customs information relating to a person, the disclosure of which is prohibited by section 18(1),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 CRCA² and 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>

