



**Valuation Office
Agency**

Mark Wardell
Director of Information and Analysis

Valuation Office Agency
Wingate House
93 -107 Shaftesbury Avenue
London
W1D 5BU

To: Allison Orr

Email: [request-505639-
ab49bab0@whatdotheyknow.com](mailto:request-505639-ab49bab0@whatdotheyknow.com)

Email: foi@voa.gsi.gov.uk

Our Reference: 11793061.1/CEO

Date: 22 August 2018

Dear Ms Orr

Freedom of Information Act (FOIA) 2000
VOA Ref: 11793061.1/CEO

Thank you for your request for information under the FOIA which was received on 03 August 2018.

Your request:

"Please can you provide me with the following information under the Freedom of Information Act 2000 as either a CSV or Microsoft Excel file:-

- (a) *List of all properties within the following postcode areas that were listed within the 2005 Non-domestic Valuation list:*
 - * L1 - L38;
 - * S1 - S36;
 - * NG1 - NG17;
 - * HU1 - HU12 and
 - * LS1 - LS27
- (b) *Firm's name for each property*
- (c) *Full Property Identifier for each property*
- (d) *Unique Address Reference Number (UARN) for each property*
- (e) *The billing authority reference number for each property*
- (f) *Primary Description Text for each property*
- (g) *Total area and unit of measurement for each property*
- (h) *The rateable value for 2005 and effective date for each property*
- (i) *List alteration date, if any, for each property"*

Response to your 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;
- 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 held for a function of HMRC.

Relates to property where a person could be identified from the information - The term 'person' applies not just to individuals, but to any legal entity. Although the information that you have requested is property data/linked to an address, there are many ways of linking this data/addresses to people by cross referencing with information available in the public domain, including HM Land Registry, electoral registers, local library resources and other online information.

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)*".

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

Mark Wardell

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Director of Information & Analysis

Appendix - Freedom of Information Act, 2000

<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 (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>