

Ms Makoto Okuyama-Hall

Revenues and Benefits
Westminster City Council
64 Victoria Street
London
SW1E 6QP
Telephone 0207 641 3921
Email foi@westminster.gov.uk

Our ref: 19418693 **Your ref**: **Date**: 22 March 2021

Dear Ms Okuyama-Hall

Freedom of Information Act 2000

Thank you for your recent Freedom of Information request. You asked to be provided with the following information:

The number of households where council tax for their residence is paid for by their employer.

Please break down this information by company (employer).

Response

I am pleased to provide some of the information you have requested. I have detailed below the information.

The number of households where council tax for their residence is paid for by their employer.

20 Council tax accounts under Attachment of Earnings deductions

I can confirm that the remainder of the information you have requested is held by Westminster City Council, by law. However, I'm unable to give this to you.

In accordance with the Freedom of Information Act 2000 this letter acts as a Refusal Notice, as the Council has determined that you should not be provided with the information that you have requested, namely the names of employers who pay for their employees' Council Tax.

This decision has been made under Section 31 of the Data Protection Act (the prevention or detection of crime).

The Council holds detailed financial information relating to the NNDR account holders and by confirming the above data items the Council is opening itself up to fraudulent activity. When dealing with enquiries about a particular account, the Council has only limited ways of ensuring that the person who contacts the Council

is actually authorised to discuss and deal with the account. In most cases the enquirer can be asked to confirm the account reference number, however where that is not available other information can be checked, such as the name of the account holder the period of liability and the occupation status of the property.

By providing information such as the name of the occupier and the period of occupation to the "world at large" the Council's ability to protect any confidential information, such as bank account details or other financial information would be significantly decreased. The Council would also be significantly increasing the risk of fraudulent activity, including fraudulent applications for NNDR refunds. The cost of fraud perpetrated against the Council will fall as a cost to the Council and ultimately a cost to all of our residents. It is therefore the Council's view that Section 31 of the Freedom of Information Act applies to this request.

It should be noted that the Freedom of Information Act does not allow the Council to enquire as to the FOI requestor's motives, nor do we have any control over distribution of the information once it is "released" into the public domain.

Section 31 is a qualified exemption to which the public interest test must be applied. There are clear public interest considerations that weigh in favour of not disclosing the information, as to do so would prejudice the objective of prevention of crime and may increase the burden on the public purse. It is considered that these factors significantly outweigh the benefits of disclosure.

The City council shall also withhold the information in accordance with Section 41 (Information provided in confidence) as this exemption applies to the information requested:

Information is exempt if:

- a) It was obtained by the public authority from any other person (including another public authority), and
- b) The disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other persons.

Both Section 31 and Section 41 are supported by the Information Commissioner's decision FS50611895 and First-tier Tribunal Case Number EA/2018/0033.

I apologise that your request will not be met, however if you have any further information needs in the future please do not hesitate to contact the City Council.

You have the right of appeal against the Council's decision. If you wish to appeal, please set out in writing your grounds of appeal and send to:

Information Management Team 11th Floor 64 Victoria Street London SW1E 6QP foi@westminster.gov.uk

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. Further information is also available from the Information Commissioner at:

Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF

Tel: 0303 123 1113 or 01625 54 57 45

Fax: 01625 524510 Web: www.ico.org.uk

I will now close your request as of this date.

Yours sincerely

Westminster City Council