



# Valuation Office Agency

**Andrew Corkish MRICS MCMI**  
**Listing Officer**  
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Gavin Johnstone

Email: [request-290005-dd43d183@whatdotheyknow.com](mailto:request-290005-dd43d183@whatdotheyknow.com)

Our Reference : 11772698.1/CEO

Date : 18 September 2015

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Dear Mr Johnstone,

**Freedom of Information Act 2000 (FOIA) –Request**

**VOA ref: 11772698.1/CEO**

Thank you for your request, which was received on 4 September 2015.

**Your request for Information under FOIA**

*'I have asked the VTS to provide a copy of the decision but they say they cannot do so as the hearing was scheduled but never happened; can you please advise if this is correct? Please send me the decision if there is one or explain if not.*

*Can you please also supply the proposal, your comparable sale values and any other correspondence relating to the banding of this property'*

**Response to your request:**

I can confirm that VOA holds information falling within the scope of your request.

This information is exempt from disclosure under section 44(1) (a) 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 you have requested is therefore held for a function of HMRC.

**Relates to a Person who is identified or could be identified from the information**

The term 'person' applies not just to individuals, but to any legal entity. Although the information you have requested is property data / linked to an address, there are many ways

of linking this data / addresses to people from information in the public domain, including HM Land Registry, electoral registers, local library resources and other on-line 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 not happy with this reply you may request a review:

E-mail: [foi@voa.gsi.gov.uk](mailto:foi@voa.gsi.gov.uk) .

Valuation Office Agency,  
Information Management and Disclosure Team,  
Head Office,  
6<sup>th</sup> 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, Wycliff House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Yours sincerely

*Andrew Corkish*

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Listing Officer- Council Tax East

**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), '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'.

Sections 18 (1) and 23 (as amended) of the CRCA taken together, removes information about anyone (or their 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) of the Borders, Citizenship and Immigration Act (BCIA) 2009 amended section 23 of the CRCA <sup>2</sup>and states that we must disregard any permissive rights when considering a FOIA request.

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<sup>1</sup>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.*'

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

