



## Valuation Office Agency

### Information and Analysis Directorate Valuation Office Agency

Wingate House  
93/107 Shaftesbury Avenue  
London  
W1D 5BU

Email: [foi@voa.gsi.gov.uk](mailto:foi@voa.gsi.gov.uk)

Our Reference: 11772698.2/CEO

Date: 26 October 2015

---

Mr Gavin Johnstone

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

---

Dear Mr Johnstone,

### Freedom of Information (FOIA) – Internal Review

I refer to your email received on 21 September 2015 in which you ask for a review of the Valuation Office Agency's (VOA) response to your FOIA request relating to 2 Parkway Gardens, Welwyn Garden City, AL8 6JW.

### Your initial request - 4 September 2015

*'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 which might be of use to someone living in the same locality interested in ensuring their own banding is correct.'*

### VOA response under FOIA – 18 September 2015

We confirmed that the VOA held information in the scope of your request but could not disclose it to you under FOIA, as it was exempt. The information was withheld under section 44 (1) of FOIA, as disclosure was prohibited by another Act. In this instance the relevant Act is section 23(1) of the Commissioners for Revenue and Customs (CRCA).

### Internal Review request - 21 September 2015

You state that you are not content with the response and say:

*'I am asking for details relating to the banding of this address, as many as you can reasonably release. This is not a request for any personal details about the current or any previous occupant'*

*'Bandings are public for this reason, also Valuation Tribunal decisions are public for the same reason'*

'Person' in this context covers an individual or any legal person (see *Schedule 1 of the Interpretation Act (1978)*) and includes where they can be identified from their association with the information sought. In this case the taxpayer could be identified from the disclosure of the information, as could third parties, through linking their addresses to information already in the public domain, for example HM Land Registry, electoral registers, local library resources and other on-line information.

Section 23 of the CRCA, was drafted to ensure that HMRC and VOA's general duty of confidentiality covers all taxpayers ('person').

Although you have stated that you are not requesting the '*personal details about the current or any previous occupant*', if we were to release the information sought, under FOIA, as it is released to the world at large, even if you do not want to deduce who the 'persons' are, others will be able to '*deduce*' the identity of individual (s) from the addresses.

In support of your request for information you state, '*Bandings are public for this reason, also Valuation Tribunal decisions are public for the same reason*'. However, whether or not information sought is already in the public domain, is irrelevant for the purposes of determining whether the section 44 FOIA exemption is engaged.

Further section 19(4) of the Borders, Citizenship and Immigration Act (BCIA) 2009 made the following amendment to CRCA:

*In section 23 of the Commissioners for Revenue and Customs Act 2005 (c. 11) (freedom of information), after subsection (1) insert— .*

*"(1A) Subsections (2) and (3) of section 18 are to be disregarded in determining for the purposes of subsection (1) of this section whether the disclosure of revenue and customs information relating to a person is prohibited by subsection (1) of that section."*

This means that we must disregard any permissive rights the VOA may have when disclosing any property/person identifying information that may exist when considering an FOIA request - for example the VOA does publish the Council Tax Valuation Lists to give taxpayers access to the banding of their property and those of others nearby for comparison. The Lists are compiled under the Local Government Finance Act (LGFA) 1992 and the legislation specifies what must be included and also requires the VOA to make information about these Lists available to the public. Whilst the Valuation Tribunal have the authority to make Tribunal Decisions publically available this does not enable VOA to provide any information, if held, under FOIA for the reasons set out above.

Finally it is because you are seeking HMRC (council) taxpayer information relating to the banding of their property under FOIA that the VOA, as an executive agency of HMRC, must apply s 44 (1) of the FOIA and not disclose their information even though you believe you should be able to access address based information.

Section 44 of the FOIA is an absolute exemption and we are unable to take into account any 'public interest' arguments in deciding whether we should release the reasoning and decision making behind a council tax band. Therefore I do not believe the point you make about possibly linking a bus driver to a bus is relevant here.

**To sum up;**

- We hold information relating to the (valuation) band of 2 Parkway Gardens, Welwyn Garden City, AL8 6JW.

[http://manuals.voa.gov.uk/corporate/publications/Manuals/CouncilTaxManual/council\\_tax\\_manual\\_s1/d-ct-man-sect1-pt3.html#P73\\_838](http://manuals.voa.gov.uk/corporate/publications/Manuals/CouncilTaxManual/council_tax_manual_s1/d-ct-man-sect1-pt3.html#P73_838)

If you decide you wish to challenge the band placed on your property, and you believe the property you have cited in your FOIA request is directly relevant to your case the Listing Officer (LO) will consider this point, when your band is reviewed. Further there is other legislation that allows the VOA to provide a copy of a Council Tax proposal. If you would like to pursue this, please contact:

Customer Services Team  
Valuation Office Agency,  
Head Office,  
6<sup>th</sup> Floor, Wingate House,  
93/107 Shaftesbury Avenue,  
London,  
W1D 5BU.

Or by e-mail: [customerservices@voa.gsi.gov.uk](mailto:customerservices@voa.gsi.gov.uk)

### Appeal Rights

If you are not content with the outcome of this review or any decisions made by VOA, as an executive agency of HMRC under the FOIA, you may apply directly to the Information Commissioner, who can be contacted at:

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

Yours sincerely

*Liz Perry*

Liz Perry  
Information Management and Disclosure Team

---

Here are links to the legislation quoted in this Review:

- **The Freedom of Information Act**  
<http://www.legislation.gov.uk/ukpga/2000/36/contents>
- **Commissioners for Revenue and Customs Act, 2005**  
<http://www.legislation.gov.uk/ukpga/2005/11/contents>
- **Section 19 (4) of the Borders, Citizenship and Immigration Act (BCIA) 2009 amended section 23 of the CRCA.**  
<http://www.legislation.gov.uk/ukpga/2009/11/section/19>