



Valuation Office Agency

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Freedom of Information Team
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To: Elena Lor

Email: foi@voa.gov.uk

Email: request-714170-e709fc59@whatdotheyknow.com

Our Reference: 11805830.1/CEO

Date: 18 January 2021

Dear Elena

Freedom of Information Act (FOIA) 2000

Thank you for your correspondence received on 22 December 2020, which we are treating as a request for information under the FOIA.

Your request:

"Would it be possible to obtain 'VOA Council Tax - addresses, characteristics and attributes of properties dataset'?"

Response to your request:

As required by section 1(1)(a) of the Act, I confirm that although the Council Tax details sought are held by the VOA, we cannot disclose them.

Section 44(1)(a) of the FOIA states we cannot provide the information because another Act prevents disclosure. Section 23(1) of the Commissioners for Revenue and Customs Act (CRCA) 2005 prevents disclosure in this case.

Section 44 is an absolute exemption which does not require consideration of a public interest test. This means we cannot consider any benefit to the general public, including yourself that disclosing the information may bring.

Information is covered by section 23(1) CRCA when:

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

I have attached an appendix setting out the law, and an explanation of information we are unable to disclose under the FOIA.

Information provided outside of the FOIA:

This response explains that section 23(1) of CRCA prevents us from providing the information you have requested under the FOIA. Ratepayer confidentiality is a key concept of CRCA and disclosure of data or information is only allowed in certain, limited circumstances, including to the extent necessary to perform a function of VOA and where another law allows disclosure.

You may ask for a review of the handling of your FOIA request, within 2 months of the date of this letter, by emailing us at: foi@voa.gov.uk. At present, due to the outbreak of COVID-19, we are unable to receive hardcopy post. 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 won't make a decision unless we have reviewed our handling of your request. You may apply directly to them by email during the Covid-19 disruption at: casework@ico.org.uk.

Yours sincerely

Freedom of Information Team
Valuation Office Agency

Appendix

Freedom of Information Act, 2000

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

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),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 - 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 www.legislation.gov.uk/ukpga/2009/11/section/19