



Further to your information request FOI/EIR 25/26-379, please find your question and our response below.

**Request:**

Please can you email me a list of council tax credits you currently hold for businesses.

- The start date of the council tax account
- If the account is still live or the date it ended
- The full property address of the property with the credit on
- The date /year of when the credit was created
- The full amount of credit you hold for the business

**Response:**

East Cambridgeshire District Council confirms that we hold the information requested, but we have recently taken guidance from the ICO decision notice Microsoft Word - DN for website (ico.org.uk) and we no longer provide Council Tax credits information, as this information has been provided in confidence.

Section 41(1)(a) of the FOI Act provides that information is exempt if it was obtained by the public authority from any other person (or company, local authority or any other legal entity) and disclosure of the information to the public by the public authority holding it, would constitute a breach of confidence. The information was provided to the Council from the Valuation Office and from the ratepayer themselves, and we consider that this information is provided in confidence. This applies to the account/company name of the liable party and the billing address, the account start/end date, details of if the property is currently subject to rate reliefs, the date from which any reliefs have been applied and their values including if the property has an occupied/empty status.

Section 41(1)(a) requires that the information in question was obtained from any other person. The information in question has been obtained by us from owners, ratepayers, and third-party companies/agents, therefore we consider this part of the exemption satisfied.

Section 41(1)(b) requires the disclosure by us to constitute an actionable breach of confidence. The information must have the necessary quality of confidence, and in our opinion it does. It is recognised in English law that an important duty of confidentiality is owed to tax and rate payers. This is what is known as "taxpayer confidentiality". This is a long-established principle of common law, protecting taxpayers' affairs against disclosure to the public. We are satisfied that the requested information is not trivial, nor is it available by any other means and if we were to disclose the requested information ratepayers/their representatives could issue legal proceedings against us.

Section 41 of the Freedom of Information Act confers an absolute exemption on disclosure and there is no public interest test to apply.

This information is exempt from disclosure under Section 41(1) of the Freedom of Information Act 2000. In respect of those requests that are answered in full, partially or the total refused, please take this as notice under FOIA, that we:

- a) Consider the information as exempt from disclosure under the Act;
- b) Claim exempt under sections of the Act:

**Section 41(1) Information Provided in Confidence**

- c) State why the exemption applies:

***41.(1) Information is exempt information 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 person.***

This concludes your request FOI/EIR 25/26-379.

If information has been refused, please treat this as a Refusal Notice for the purposes of the Act.

If you disagree with our decision or are otherwise unhappy with how we have dealt with your request in the first instance you may approach [foi@eastcambs.gov.uk](mailto:foi@eastcambs.gov.uk) and request a review. A request for review must be made in no more than 40 working days from the date of this email.

Should you remain dissatisfied with the outcome you have a right under s50 of the Freedom of Information Act to appeal against the decision by contacting the Information Commissioner, Wycliffe House, Water Lane, Wilmslow SK9 5AF.