Under the Freedom of Information Act of 2000, could you please provide me with the most up-to-date list of all incorporated companies within the authorities billing area that have a council tax credit against their account.

Please note, I am not requesting business rates data but council tax accounts held by companies such as charities e.g. housing associations and property developers etc.

Could you please including the following data in the response:

- A. The company name to which the account in credit relates to.
- B. The value of overpayment.
- C. The years(s) the overpayment relates to.
- D. The property address the credit relates to.
- E. Whether the account is a live/open account or a closed account.
- F. The date that the data was generated.