

FOI Ref
9076

Response sent
11 June 2021

(CCC) FOI Compilation and Alteration of Lists

Please provide a copy of the information that the council was required to submit under The Non-Domestic Rating (Compilation and Alteration of Lists) (England) Regulations 2020 by 15th January 2021

Response

Thank you for your request for information above, which we have dealt with under the terms of the Freedom of Information Act 2000.

The information you have requested is held however the information you have requested is refused under the exemption to disclosure at Section 44 of the FOI Act.

You have requested a copy of the information the council is required to submit to the VOA under The Non-Domestic Rating (Compilation and Alteration of Lists) (England) Regulations 2020.

There is a strict requirement to provide this information only to the VOA which is an executive agency of HMRC and therefore we have to abide by the strict taxpayer confidentiality legislation contained in the Commissioners for Revenue and Customs Act 2005.

The lists are used solely for the statutory functions carried out by the VOA and are connected with compiling and maintaining the Rating List.

Section 44 is an absolute exemption, which means that if information is covered by any of the subsections in section 44 it is exempt from disclosure and it is not subject to a public interest test.

More specifically, Section 44(1)(a) exempts information where its disclosure is prohibited by other legislation. If a statutory prohibition refers to the functions of a public authority and these are defined in the legislation, this definition must be followed.

The Council already publishes certain ratepayer data on its website therefore you may wish to access this here: Open data: Transparency in local government - Cambridge City Council

Further queries on this matter should be directed to foi@cambridge.gov.uk