

CITY OF
WOLVERHAMPTON
COUNCIL

Response to Request for Information

Reference FOI 001850
Date 8 January 2018

Council Tax “Write On’s”

Request:

This request is made under the Freedom of Information Act 2000 and further to a decision of the Information Tribunal in England and the London Borough of Bexley v Information Commissioner 2007. In accordance with the above, I hereby request a list of **Council Tax** accounts that meet the following criteria:

- Current overpayment/credit shown for any financial year if credit balance hasn't been carried forward.
- Accounts where a 'write on' has been used since 1st April 2000 to cancel an overpayment which has not since been reversed.

I would request that the list contains the following information:

- Payer name (Information is only requested where the payer is a company and not an individual as I appreciate this is limited by the Data Protection Acts).
- Address of property concerned.
- Amount of overpayment/write on.
- If possible, the period/financial year relating to overpayment/credit/write on.

Response:

I can confirm that The City of Wolverhampton Council holds the information you requested. However, we are withholding that information since we consider that the following exemptions apply to it.

This information is exempt from disclosure under Section 31(1)(a) - Law enforcement. Disclosure of this information would be likely to prejudice the prevention or detection of crime.

Section 31(1)(a) is a qualified exemption, and therefore is subject to the Public Interest Test. Section 31(1)(a) provides an exemption where prejudice could be caused to allow potential fraudsters to use the information to identify business entities which were entitled to claim credits on their Council Tax accounts. Once such a property had been identified, there would be many avenues open to the fraudsters to seek to obtain funds.

To use this exemption, we are required to undertake a public interest test. The matters which were considered in applying the public interest test are as follows:

Factors in favour of disclosure

Withholding the information could be perceived as the council attempting to retain monies that belong to the public.

It is in the public interest to be open and transparent about our use of public funds.

It is also in the public interest to provide some transparency regarding the records we hold in respect of the administration of Council Tax. This could be of interest to the minority of people who are due a refund, but have somehow failed to receive the notifications that money is due to them.

Factors in favour of withholding

There is a public interest in ensuring that monies from the public purse, such as rebates on Council Tax accounts, are not fraudulently claimed, and a public interest in not making it easier for fraud to be committed.

We always notify companies of any credits which are due to them. These credits are available at any time, with no fee attached.

It is considered that the greater public interest, therefore, lies in not providing the information at this time. In coming to that conclusion, the public interest in providing the information has been carefully weighed against any prejudice to the public interest that might arise from withholding the information; in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information. This response, therefore, acts as a refusal notice under section 17 of the FOIA 2000.