ANNEX A

FOI DOF/2025-0485

Request

1. A list of business rate accounts that are currently in credit or have been identified as overpaid within the last 48 months.
2. For each such account, I would request (where available):
    - The company or incorporated entity name (excluding sole traders or private individuals),
    - The property address,
    - The amount of the credit / overpayment remaining, and
    - The period to which the credit relates.

DoF response

I can confirm the department holds some of the information requested.

Annex B (tab 1) lists all business rate accounts recorded by Land and Property Services (LPS) with “Limited”, “Ltd” or “PLC” in the Ratepayer name where the account is in credit at 31st July 2025.

Annex B (tab 2) lists all business rate accounts recorded by Land and Property Services with “Limited”, “Ltd” or “PLC” in the Ratepayer name where a refund was issued in the 2021-22, 2022-23, 2023-24 or 2024-25 rating year.

The LPS rating system contains information which does not distinguish between a business and a sole trader. For this response, LPS has provided information where the ratepayer name contains “Limited”, “Ltd” or “PLC” and therefore sole traders and private individuals are excluded.

It’s not possible to specify the exact period a credit relates to. Credits may arise from account maintenance, changes to liability, or rate relief awards, and can be reported when the credit occurs rather than the period it covers.