

## FOI DOF/2024-0301

**Request**

1. The amount of money (equivalent to the rates exemption received) given out to companies that benefit from the Industrial derating policy since its implementation.
2. A list of the companies that benefit from the above policy, the amount of money received by each company and a breakdown by sector.
3. Minutes or records from the Minister, Dept of Finance and the Executive on the topic of Industrial derating policy.
4. A breakdown of every rate exemption policy which includes the type of exemption and the cost to the taxpayer (since 2018).

**DoF response**

I can confirm the department holds the information relevant to your request, however some information has been withheld where an FOI exemption applies, further details are provided below.

**Question 1.** No amount of money has been given out to companies. The table below sets out the net amount of Industrial Derating, processed as a rate reduction by Land and Property Services against eligible properties in each rating year since 2010/11 (the earliest year that data is available).

<b>Rating Year</b>	<b>Industrial Derating</b>
2010/11	£52,702,657
2011/12	£50,548,892
2012/13	£55,638,911
2013/14	£57,231,080
2014/15	£57,733,640
2015/16	£59,051,172
2016/17	£59,923,938
2017/18	£60,936,725
2018/19	£62,937,823
2019/20	£65,967,864
2020/21	£59,174,017
2021/22	£64,062,602
2022/23	£63,100,186
2023/24	£73,022,159

**Question 2.** The attached spreadsheet (Annex B) lists all properties that benefitted from industrial derating in the 2023/24 rating year and the amount of derating awarded. Note, the derating amount may apply to amounts awarded in a previous rating year. The LPS IT database does not contain sector information for industrial companies therefore a break down by sector cannot be provided.

The LPS IT database contains ratepayer information which does not distinguish between a business and a sole trader. Therefore, LPS cannot release some of the ratepayer names as it might disclose information concerning sole traders.

The ratepayer name is exempt under Section 40(2) of the Freedom of Information Act because such disclosure would contravene the first principle of the Data Protection Act 2018, which requires that personal data must be processed lawfully, fairly and in a transparent manner. Disclosure would be unfair, because the sole trader would not expect that this information would be made available to others.

Section 40(2) exempts personal information from disclosure if that information relates to someone other than the applicant and if disclosure of that information would contravene one of the data protection principles in the General Data Protection Regulations (GDPR) (or certain other provisions of the Data Protection Act 2018).

Having considered all the information contained within the Lawfulness, Fairness and Transparency Test (which we are providing as a separate attachment – Annex C), the department has established that, on balance, there is no lawful basis for the disclosure of third-party personal data falling within the scope of the request of which the requester is not the data subject.

The sole trader distinguishment was upheld in the Information Commissioner's Decision Notice FS50257023 of 7 February 2011 (see Freedom of Information Act 2000 (Section 50) ([ico.org.uk](http://ico.org.uk)) where the Commissioner found that the exemption at section 40(2) is engaged in relation to information in the database that related to properties owned by individuals in these cases.

### Question 3.

A list of documents LPS hold and the reasons they have been withheld has been attached (Annex D).

Section 21 applies to information that is already reasonably accessible to the applicant by other means. Section 21 is an absolute exemption, and the department is not required to consider whether the public interest favours disclosure of this information.

Section 35 of the FOI Act is a qualified exemption and is subject to a Public Interest Test. The Public Interest Test, attached at Annex E, provides further details of the public interest considerations around disclosure of this information.

**Question 4.** The table below provides information on exemptions applicable on Non-Domestic Properties and is the net amount processed in each rating year since 2018/19, for clarification, rate exemptions are provided by way of a reduction in rate liability.

Rating Year	Exemptions from Rates
2018/19	£96,249,047
2019/20	£101,982,675
2020/21	£103,730,252
2021/22	£105,811,558
2022/23	£109,772,109
2023/24	£103,541,355

Note: All figures have been extracted from Land & Property Services (LPS) General Ledger data at 31st March for each relevant rating year. Amounts awarded may relate to previous rating years. It is not possible to separate out the categories of exemption which has a specific meaning in a rating context. The figures include charitable exemption, church properties and community halls exemption.

Further information on rates support, along with qualifying criteria can be found via the following link: [Help available for business rates | nibusinessinfo.co.uk](https://www.nibusinessinfo.co.uk/help/available-for-business-rates)

## LAWFULNESS, FAIRNESS AND TRANSPARENCY TEST

### Application of FOI exemption Section 40(2) and EIR exception 12(3) 13(1)

DOF/2024-0301

A Lawfulness, Fairness and Transparency Test must be carried out by the Department of Finance when considering disclosure of third-party personal data which falls within the scope of an FOI or EIR request.

#### FOI / EIR request

A list of the companies that benefit from the above policy, the amount of money received by each company and a breakdown by sector.

#### Consideration of the personal data falling within the scope of the request

Guidance from the Information Commissioner's office states that personal data only includes information relating to natural persons who:

- can be identified or who are identifiable, directly from the information in question; or
- who can be indirectly identified from that information in combination with other information.

#### Description of personal data/issue(s) under consideration:

Ratepayer names which are not Limited companies relating to industrial De-Rating.

#### Lawfulness

Do either of the two lawful basis below, which allow for the disclosure of personal data, apply? **No**

- Consent:** This applies when the data subject(s) clear consent exists, allowing the department to disclose personal data falling within the scope of this request.
- Legitimate interests:** This applies when disclosure is necessary for the department's legitimate interests or the legitimate interests of a third party that overrides the data subject(s) rights and freedoms, particularly their right to privacy.

#### Conclusion

Having considered all the information contained within the Lawfulness, Fairness and Transparency Test, the department has established that, on balance, there is no lawful basis for the disclosure of third-party personal data falling within the scope of the request (of which the requester is not the data subject).

**ANNEX D**

FOI DOF/2024-0297 – Question 3, Minutes or records from the Minister, Dept of Finance and the Executive on the topic of Industrial derating policy. Documents held by LPS are listed below.

<b>Documents Withheld</b>	<b>Reason for withholding</b>
Answer to AQW 12192/22-27	Section 21- Available at <a href="https://aims.niassembly.gov.uk/questions/search.aspx">https://aims.niassembly.gov.uk/questions/search.aspx</a>
Answer to AQW 7405/22-27	Section 21- Available at <a href="https://aims.niassembly.gov.uk/questions/search.aspx">https://aims.niassembly.gov.uk/questions/search.aspx</a>
Submission to Minister : CLEARANCE OF DRAFT SUMMARY REPORT ON REVENUE RAISING MEASURES WITHIN THE RATING SYSTEM	Section 35 (1) (a) - covers any information relating to the formulation and development of government policy.
Submission to Minister - POLICY SCOPING AND ROADMAP – NI RATING SYSTEM -SSUB-0242-2024	Section 35 (1) (a) - covers any information relating to the formulation and development of government policy.

**Annex E**

<b>PUBLIC INTEREST TEST</b>				
Request Ref:	FOI DOF/2024-0301			
Request Summary:	Minutes or records from the Minister, Dept of Finance and the Executive on the topic of Industrial derating policy.			
Information details:	Exemption applied	Disclosure	Non-disclosure	
Submissions to the Minister	Section 35(1) (a) covers any information relating to the formulation and development of government policy.	<p>There is a public interest in individuals being able to exercise their rights under the FOI/EIRs, in order to enhance their understanding of the reasons for decisions taken by senior members of a public body.</p> <p>Showing compliance with the spirit of the Freedom of Information Act 2000 by disclosing information held by the Department.</p> <p>Promoting accountability and transparency by public authorities.</p>	<p>To protect good government and provide a safe space for policymaking.</p> <p>To protect longstanding constitutional conventions of government, and preserves a safe space to consider policy options in private.</p> <p>To protect the integrity of the policymaking process, and to prevent disclosures which would undermine this process and result in less robust, well considered or effective policies.</p> <p>Release of the requested information at this stage is likely to prompt speculative public debate, which would not be in the general interest. The department needs the 'safe space' to debate live policy issues away from external interference and distraction.</p> <p>More generally, disclosure may also serve to restrict Minister's and officials' ability to formulate and develop policy options freely and frankly.</p>	
<p><b>PUBLIC INTEREST DECISION:</b> In balancing where the public interest lies, my view is that the public interest considerations for disclosure are not predominant and the public interest would be better served by non-disclosure. The public interest in maintaining this exception lies in protecting good government and provide a safe space for policymaking.</p>				
<p>Signed: Andrew McAvoy      Date: 31/07/2024</p>				