

FOI DOF/2024-0128

Request

Please can you email me a list of March or Q4 (most current) business rates credits you currently hold for businesses including:

- " The company name for whom the credit exists
- " The start date of the business rates account
- " If the account is still live or the date it ended
- " The full property address of the property with the credit on
- " The date / year of when the credit was created
- " The full amount of credit you hold for the business

- " The reason for the credit e.g., retail relief, overpayment

DoF response

I can confirm the department holds information that may be relevant to your request. The information LPS holds for businesses relates to domestic and non-domestic properties occupied or owned by sole traders as well as companies. The LPS IT database contains ratepayer information which does not distinguish between a business and a sole trader. Therefore, LPS cannot release such detail, as some of the data might disclose information concerning sole traders.

This information 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 B), 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 \(Section 50\) \(ico.org.uk\)](#) 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.