

25 August 2021  
Our ref: 7523584

Thank you for your request received on 29 July 2021, for the following information:

**FREEDOM-OF-INFORMATION-REQUEST.**

**Dear Sir/Madam**

**Please accept this as a formal Freedom of Information request, made under The Freedom of Information Act 2000, for the following information that you ought to have on public record:**

- 1. Who is Barnet Council?**
- 2. On what basis does Barnet Council derive its authority to impose a tax [mandatory or otherwise] if it is a private corporation operating in commerce [D-U-N-5 number 217130709]?**  
**::S. Confirm the registered VAT number for Barnet council**
- 4. On what basis is Barnet Council accessing, processing, and storing specific personal data and information about the inhabitants if it is a private corporation operating in commerce [D-UN-5 number 217130709]?**
- 5. On what basis does Barnet Council believe taxation is a "legal requirement"?**
- 6. On what basis does Barnet Council believe taxation is "mandatory"?**
- 7. On what basis does Barnet Council believe taxation is a "mandatory obligation"?**
- 8. On what basis does Barnet Council believe "liable" is mandatory?**
- 9. On what basis does Barnet Council believe it is able to enforce a liability?**
- 10. Does Barnet Council have evidence for power of attorney over living men and women and/or the legal-fiction(s) to whom it addresses for Council Tax demands?**
- 11. Does Barnet Council have evidence for any compulsory obligation on the inhabitants to pay Barnet Council Council Tax?**
- 12. Is Barnet Council able to confirm it is compliant with Article 22 of GDPR (transparency for automated decisions) in relation to Council Tax and if it is a decision based solely on automated processing, please explain how the amount of council tax calculated is, a fair, just, and reasonable, voluntary contribution to actual council services is rendered.**
- 13. Please provide the actual full profit and loss accounting in respect to all the following:**
  - a) All pension funds and ALL investments using the proceeds of Council Tax.**
  - b) Enforcing tax liabilities and charges including court charges minus appeals and damages incurred.**
  - c) Enforcing all policies of Barnet Council upon the local community.**

d) Enforcing evictions for non-payment of tax/arrears upon the local community.

I understand that under the Freedom of Information Act 2000, I am entitled to a response within 20 working days of your receipt of this request.

If my request is denied in whole or in part, I ask that you justify all deletions by reference to specific exemptions of the act. I will also expect you to release all non-exempt material. I reserve the right to appeal your decision to withhold any information or to charge excessive fees.

Please acknowledge receipt of this request, and I look forward to receiving the information in the near future.

Yours faithfully,

We have processed this request under the Freedom of Information Act 2000.

## **Response**

The council holds the information requested and the answers to your questions are below.

### ***1. Who is Barnet Council?***

The Local Authority for the area you live in.

### ***2. On what basis does Barnet Council derive its authority to impose a tax [mandatory or otherwise] if it is a private corporation operating in commerce [D-U-N-5 number 217130709]?***

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

### ***3. Confirm the registered VAT number for Barnet council***

GB 229236070

### ***4. On what basis is Barnet Council accessing, processing, and storing specific personal data and information about the inhabitants if it is a private corporation operating in commerce [D-UN-5 number 217130709]?***

The London Borough of Barnet is a public authority not a private corporation.

### ***5. On what basis does Barnet Council believe taxation is a "legal requirement"?***

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

### ***6. On what basis does Barnet Council believe taxation is "mandatory"?***

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

### ***7. On what basis does Barnet Council believe taxation is a "mandatory obligation"?***

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

**8. On what basis does Barnet Council believe "liable" is mandatory?**

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

**9. On what basis does Barnet Council believe it is able to enforce a liability?**

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

**10. Does Barnet Council have evidence for power of attorney over living men and women and/or the legal-fiction(s) to whom it addresses for Council Tax demands?**

Power of Attorney is not required for Council Tax.

**11. Does Barnet Council have evidence for any compulsory obligation on the inhabitants to pay Barnet Council Council Tax?**

The Local Government Finance Act 1992 and The Council Tax (Administration and Enforcement) regulations 1992.

**12. Is Barnet Council able to confirm it is compliant with Article 22 of GDPR (transparency for automated decisions) in relation to Council Tax and if it is a decision based solely on automated processing, please explain how the amount of council tax calculated is, a fair, just, and reasonable, voluntary contribution to actual council services is rendered.**

London Borough of Barnet is compliant with Article 22 of GDPR.

**13. Please provide the actual full profit and loss accounting in respect to all the following:**

- a) All pension funds and ALL investments using the proceeds of Council Tax.**
- b) Enforcing tax liabilities and charges including court charges minus appeals and damages incurred.**
- c) Enforcing all policies of Barnet Council upon the local community.**
- d) Enforcing evictions for non-payment of tax/arrears upon the local community.**

London Borough of Barnet's statement of accounts can be viewed at <https://www.barnet.gov.uk/your-council/finance-funding-and-pensions/statement-accounts>

**Further information**

If you are interested in the data that the council holds you may wish to visit Open Barnet, the council's data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access. <http://open.barnet.gov.uk/>

## **Advice and Assistance : Direct Marketing**

If you are a company that intends to use the names and contact details of council officers (or other officers) provided in this response for direct marketing, you need to be registered with the Information Commissioner to process personal data for this purpose. You must also check that the individual (whom you wish to contact for direct marketing purposes) is not registered with one of the Preference Services to prevent Direct Marketing. If they are you must adhere to this preference.

You must also ensure you comply with the Privacy Electronic and Communications Regulations (PECR). For more information follow this Link [www.ico.org.uk](http://www.ico.org.uk)

**For the avoidance of doubt the provision of council (and other) officer names and contact details under FOI does not give consent to receive direct marketing via any media and expressly does not constitute a 'soft opt-in' under PECR.**

## **Your rights**

If you are unhappy with the way your request for information has been handled, you can request a review within the next 40 working days by writing to the Information Management Team at: [foi@barnet.gov.uk](mailto:foi@barnet.gov.uk). Or by post to Information Management Team (FOI) London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

If, having exhausted our review procedure, you remain dissatisfied with the handling of your request or complaint, you will have a right to appeal to the Information Commissioner at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF (telephone: 0303 123 1113; website [www.ico.org.uk](http://www.ico.org.uk)). There is no charge for making an appeal.