15 October 2021
Our ref: 7660460

Thank you for your request received on 21 September 2021, for the following information:

Dear Council Tax Team,

Please can you email me a list of council tax credits you currently hold for businesses.

" The start date of the council tax 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

Thank you in advance.

Kind regards,

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

Response

I can confirm that London Borough of Barnet holds the information you requested.

However, we believe that the exemptions detailed below apply to some of this information and this is withheld. Please see the Refusal Notice below.

Please can you email me a list of council tax credits you currently hold for businesses.

" The start date of the council tax 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

An overall summary of credits due to businesses:

Financial Year	Total Credit Outstanding

2012-13	£8,733.75
2013-14	£15,253.10
2014-15	£14,132.83
2015-16	£42,189.15
2016-17	£31,988.87
2017-18	£43,655.21
2018-19	£79,037.23
2019-20	£116,875.38
2020-21	£27,184.69
2021-22	£102,877.28

S31 - Law Enforcement

We consider that the qualified exemption set out in Section 31 (Law enforcement) subsection(1)(a) applies to the remaining information requested.

Therefore, we have decided to withhold the information.

In applying this exemption, we have had to balance the public interest in withholding the information against the interest in favour of disclosure.

Factors in favour of disclosure

- There is a public interest in being open and transparent in respect of public funds. We are therefore attaching a list of the overall amounts.
- There would be an interest to certain members of the public who are due a refund and could enable them to claim sums they are owed.
- It could be perceived as the Council retaining monies that did not belong to it, but belonged to the public, and hiding behind legislation in order to do so.
- Some local authorities may have disclosed similar information to that requested.

Factors in favour of withholding

- There is a public interest in ensuring that monies from the public purse, such as credit balances are not fraudulently claimed and also a public interest in not making it easier for fraud to be committed.
- All Local Authorities have faced significant cuts to their budgets in recent years and the Council believes that, by not disclosing this information, this would prevent any crime taking place rather than spending extra resources

trying to detect and investigate whether crime has been committed, which would be in the public interest as those resources could be better used for the public good.

- Overall the Council considers that disclosure of the requested information would result in the need to implement disproportionate steps and additional expense to the public purse to counter an increased fraud risk that did not exist at present. It does not consider this to be in the public interest.

- Even if a significant number of local authorities have disclosed similar information to that requested in this case, it does not automatically follow that all public authorities should disclose that information.

- The cost consequences of a successful fraudulent claim. In the event of a successful fraudulent claim, the council would:

(i) Incur the cost of paying out to the fraudster;

(ii) Remain liable to the legitimate rate payer for an equivalent amount, raising the prospect of paying out twice; and

(iii) Be faced with the cost (legal and incurrence of internal management time) of seeking to recover the funds wrongly paid to the fraudster.

In the Council's view it would not be in the public interest to expose it to such potential costs and expenses given that they would be funded from the public purse.

Therefore, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

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

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. Or by post to Records & Information Management Service, Assurance Group, 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). There is no charge for making an appeal.