

Reference: FOI4002

Request:

Please can you email me a list of business rates credits you currently hold on business rates accounts that are live and those which have been closed and when the company moved out of the premises. The below points are what I would like to request:

- * The name of the rate payer**
- * 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**

Please can you email me an excel sheet with the information above.

Response:

Your request is refused under Section 31 (1) (a) of the Freedom of Information Act 2000. The reason for this is that there is a public interest in ensuring that monies from the public purse, such as rebates on business rates accounts, are not fraudulently claimed and also a public interest in not making it easier for fraud to be committed.

For further information please see the Information Commissioner's Decision notices at the following links

<https://ico.org.uk/media/action-weve-taken/decision-notices/2017/2013485/fs50619844.pdf> and

<https://ico.org.uk/media/action-weve-taken/decision-notices/2018/2173119/fs50671834.pdf>