**Freedom Of Information - business rates credits**

Credit bill notices have been sent to all ratepayers where credits appear on their accounts.  
The Council no longer publishes information about Business Rates accounts that currently have credit balances in response to Freedom Of Information requests.

Information in respect of credit balances is considered exempt under section 31(1)(a) of the Freedom of Information Act 2000 (prevention or detection of crime)

The Council holds this information but believes that its disclosure could result in fraudulent refund claims being made to the Council for these credit balances.

This follows a decision of the Information Commission dated 6 February 2017 in respect of a request made of Wandsworth Council in respect of a request for NNDR credit balances.  The decision can be read here: <https://ico.org.uk/media/action-weve-taken/decision-notices/2017/2013485/fs50619844.pdf>

Engaging section 31 requires a public interest test to be considered: there is a public interest in ensuring the transparency and efficiency of Council business, but there is very limited wider public interest.

In favour of withholding the information is the public interest in preventing fraudulent refund claims being made against the Council, and the cost that such fraud places on the public purse.

On this basis, the Council feels that the public interest in disclosing the information requested is outweighed by the public interest in preventing the risk of fraudulent claims being made. 