

# Decision Notice



Decision 108/2011 Mr T and Aberdeenshire Council

Council tax payment receipts

Reference No: 201100886  
Decision Date: 1 June 2011

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**Kevin Dunion**  
Scottish Information Commissioner

Kinburn Castle  
Doubledykes Road  
St Andrews KY16 9DS  
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## Summary

Mr T requested from Aberdeenshire Council (the Council) information relative to the retention of Council Tax payment receipts. The Council responded with certain information in the form of an explanation. Following a review, Mr T remained dissatisfied and applied to the Commissioner for a decision.

Following an investigation, the Commissioner found that the Council had dealt with Mr T's request for information in accordance with Part 1 of FOISA. He did not require the Council to take any action.

## Relevant statutory provisions and other sources

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Freedom of Information (Scotland) Act 2002 (FOISA) sections 1(1) and (4) (General entitlement)

The full text of each of the statutory provisions cited above is reproduced in the Appendix to this decision. The Appendix forms part of this decision.

## Background

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1. Mr T had been in correspondence with the Council regarding a complaint he had raised, and within an email of 12 March 2011 requested the following information:
  - i) *How long are members of the general public in Scotland legally obliged to keep council tax payment receipts for payments made at such institutions as the Post Office?*
  - ii) *With regards to the Act of Parliament "Local Government Finance Act 1992" may I please ask if there may be anything in this act which covers the point of keeping council tax payment receipts for payments made at such institutions as the Post Office?*
2. The Council responded on 22 March 2011. The Council informed Mr T that, as previously advised, it could only advise on how long the Council was required to retain receipts. It further stated that with regard to the Local Government Finance Act, there were no regulations pertaining to individuals retaining receipts.
3. On 6 April 2011, Mr T wrote to the Council requesting a review of its decision, referring to what he considered to be irregularities in previous correspondence from the Council.



4. The Council notified Mr T of the outcome of its review on 29 April 2011. The Council concluded that there were no irregularities or substantive differences in the information provided to Mr T, which it believed had answered the questions asked.
5. On 16 May 2011 Mr T wrote to the Commissioner, stating that he was dissatisfied with the outcome of the Council's review and applying to the Commissioner for a decision in terms of section 47(1) of FOISA.
6. The application was validated by establishing that Mr T had made a request for information to a Scottish public authority and had applied to the Commissioner for a decision only after asking the authority to review its response to that request. The case was then allocated to an investigating officer.

## Investigation

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7. The investigating officer subsequently contacted the Council, giving it an opportunity to provide comments on the application (as required by section 49(3)(a) of FOISA) and asking it to respond to specific questions. In particular, the Council was asked to explain the steps it had taken to identify and locate the information Mr T had requested.
8. The Council responded on 23 May 2011, providing submissions and drawing reference to previous communications between it and Mr T.
9. The relevant submissions obtained from Mr T and the Council will be considered fully in the Commissioner's analysis and findings below.

## Commissioner's analysis and findings

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10. In coming to a decision on this matter, the Commissioner has considered all of the submissions made to him by both Mr T and the Council and is satisfied that no matter of relevance has been overlooked.

### Information held by the Council

11. Section 1(1) of FOISA provides that a person who requests information from a Scottish public authority which holds it is entitled to be given that information by the authority, subject to certain restrictions which, by virtue of section 1(6) of FOISA, allow Scottish public authorities to withhold information or charge a fee for it. The restrictions referred in section 1(6) are not under consideration in this case. The information to be given is that held by the authority at the time the request is received, as defined in section 1(4).



12. Having considered all relevant submissions and the terms of the request, the Commissioner accepts that the Council interpreted Mr T's request reasonably and took adequate steps to establish what information it held which fell within the scope of that request. In reaching this conclusion, he has noted that whilst Mr T's request for information is in the form of questions, it is apparent that he is asking the Council for any information it holds which would provide answers to the questions posed.
13. The Council drew the Commissioner's attention to a letter of 9 February 2011, in which Mr T was informed that whilst the Council was legally obliged to retain such financial paperwork for a period of seven years (the current year plus the six previous), members of the public were required to decide for themselves how long they wished to retain the information.
14. In responding to Mr T's request on 22 March 2011, the Commissioner notes that the Council drew Mr T's attention to its previous advice (as outlined in the above paragraph) and confirmed that there were no regulations within the Local Government Finance Act with regard to individuals retaining receipts. The Commissioner has considered these two items of correspondence and, while noting that Mr T believes otherwise, can identify no inconsistencies of substance in their responses to the relevant questions.
15. In its submissions to the Commissioner, the Council explained (with details) that it had carried out specific searches and enquiries to confirm that no further relevant information was held. As indicated in paragraph 12 above, the Commissioner is satisfied that these were adequate in the circumstances.
16. The Commissioner is therefore satisfied that the Council held no information falling within the scope of Mr T's request, in addition to that it provided to him in response to that request. Consequently, he is satisfied that it responded to the request in accordance with section 1(1) of FOISA.

## DECISION

The Commissioner finds that Aberdeenshire Council (the Council) complied with Part 1 of the Freedom of Information (Scotland) Act 2002 in responding to the information request made by Mr T.

## Appeal

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Should either Mr T or Aberdeenshire Council wish to appeal against this decision, there is an appeal to the Court of Session on a point of law only. Any such appeal must be made within 42 days after the date of intimation of this decision notice.

Decision 108/2011  
Mr T  
and Aberdeenshire Council



**Margaret Keyse**  
**Head of Enforcement**  
**1 June 2011**



## Appendix

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### Relevant statutory provisions

#### Freedom of Information (Scotland) Act 2002

##### 1 General entitlement

- (1) A person who requests information from a Scottish public authority which holds it is entitled to be given it by the authority.
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- (4) The information to be given by the authority is that held by it at the time the request is received, except that, subject to subsection (5), any amendment or deletion which would have been made, regardless of the receipt of the request, between that time and the time it gives the information may be made before the information is given.
- ...