

FREEDOM OF INFORMATION ACT 2000 (SECTION 50)

DECISION NOTICE

Dated: 10th June 2005

Name of Public Authority: HM Revenue and Customs (“HMRC”)

Address of Public Authority: Valuation Office Agency
Head Office
48 New Court
Carey Street
London
WC2A 2JE

Nature of Complaint

The Information Commissioner (the “Commissioner”) has received a complaint which states that on 15th January 2005 the following information was requested from the Valuation Office Agency (an executive agency of the Inland Revenue) under the Freedom of Information Act 2000 (the “Act”):

“Full details of how my own band for Council Tax has been calculated”

It is alleged that the Valuation Office Agency failed to provide the complainant with the information he has requested.

The Commissioner’s Decision

Under section 50(1) of the Freedom of Information Act 2000, except where a complainant has failed to exhaust a local complaints procedure, or where the complaint is frivolous or vexatious, subject to undue delay, or has been withdrawn, the Commissioner is under a duty to consider whether the request for information has been dealt with in accordance with the requirements of Part I of the Act and to issue a Decision Notice to both the complainant and the public authority.

The Commissioner’s decision is as follows –

Section 1(1) of the Act states –

“Any person making a request for information to a public authority is entitled –

- (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and
- (b) if that is the case, to have that information communicated to him.”

Section 10(1) of the Act states –

“...a public authority must comply with section 1(1) promptly and in any event not later than the twentieth working day following the date of receipt.”

By virtue of section 17 of the Act, where a public authority is to any extent relying on a claim that any of the exemptions in Part II apply to the request it must, not later than the twentieth working day following the date of receipt of the request, give the applicant a notice which -

- (a) states that fact,
- (b) specifies the exemption in question,
- (c) states (if that would not otherwise be apparent) why the exemption applies.
- (d) contain particulars of any procedures provided by the public authority for dealing with complaints about the handling of requests for information or state that the authority does not provide such a procedure, and
- (e) contains particulars of the right conferred by section 50 to apply to the Commissioner for a decision as to whether a request for information has been dealt with in accordance with the requirements of Part I of the Act.

The Commissioner’s decision in this case is that the Inland Revenue has not dealt with the request in accordance with the requirements of Part I of the Act in that it has failed to either comply with section 1(1) or section 17 within the time limit set out in section 10(1).

Action Required

The Commissioner has been informed that the information considered by the Valuation Office Agency in calculating the Council Tax band applicable to the property has now been provided. In view of this, no further action is required to be taken by the Inland Revenue in relation to the request.

Right of Appeal

Either party has the right to appeal against this Decision Notice to the Information Tribunal (the “Tribunal”). Information about the appeals process can be obtained from:

Information Tribunal

Tel: 0845 6000 277

Arnhem House Support Centre
PO Box 6987
Leicester
LE1 6ZX

Fax: 0116 249 4253
Email: informationtribunal@dca.gsi.gov.uk

Any Notice of Appeal should be served on the Tribunal within 28 days of the date on which this Decision Notice is served.

Dated the 10th day of June 2005

Signed:

Graham Smith
Deputy Commissioner

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF