

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 27 June 2022

Public Authority: Medway Council

Address: Gun Wharf
Dock Road
Chatham
Kent
ME4 4TR

Decision (including any steps ordered)

1. The complainant has requested information from Medway Council (the council) regarding taxation.
2. The council refused to comply with the request, citing section 14(1) (vexatious requests) of the FOIA.
3. The Commissioner's decision is that the request was vexatious and therefore the council was entitled to rely upon section 14(1) to refuse it.
4. The Commissioner does not require any steps.

Request and response

5. On 15 April 2021 the complainant requested information from Medway Council ("the council") in the following terms:

"Please accept this as a formal Freedom of Information request, made under The Freedom of Information Act 2000, for the following information that you ought to have on public record:

1. Who is Medway Council?
2. On what basis does Medway Council derive its authority to impose a tax [mandatory or otherwise], if it is a private corporation operating in commerce [D-U-N-S number 210389746]?
3. Confirm the registered VAT number for Medway Council.
4. On what basis is Medway Council accessing, processing, and storing specific personal data and information about the inhabitants, and what legitimate interest does it have for doing so, if it is a private corporation operating in commerce [D-U-N-S number 210389746]?
5. On what basis does Medway Council believe taxation is a "legal requirement"?
6. On what basis does Medway Council believe taxation is "mandatory"?
7. On what basis does Medway Council believe taxation is a "mandatory obligation"?
8. On what basis does Medway Council believe "liable" is mandatory?
9. On what basis does Medway Council believe it is able to enforce a liability?
10. Does Medway Council have evidence for power of attorney over living men and women and / or the legal fiction(s) to whom it addresses for Council Tax demands?
11. Does Medway Council have any evidence for compulsory obligation on the inhabitants to "pay" Medway Council for Council Tax?
12. Is Medway Council able to confirm it is compliant with Article 22 of GDPR (transparency for automated decisions) in relation to Council Tax and if it is a decision based solely on automated processing, please explain how the amount of council tax calculated is, a fair, just, and

reasonable, voluntary contribution to actual council services is rendered.

13. Please provide the actual full profit and loss accounting in respect to all the following:

- a) All pension funds and ALL investments using the proceeds of Council Tax.
- b) Enforcing tax liabilities and charges including court charges minus appeals and damages incurred.
- c) Enforcing all policies of Medway Council upon the local community.
- d) Enforcing evictions for non-payment of tax/arrears upon the local community."

6. The council responded on 18 May 2021 and refused to provide the requested information. It cited the exemption at section 14 of the FOIA (vexatious request). The council gave the following justification:

"The council is of the opinion that your requests are:

A. **Part of a coordinated campaign:** There is an unusual pattern of requests, a number have been submitted by several individuals, in a relatively short space of time that are identical/similar. This evidences that there is an intention of causing disruption to the Council.

The aggregated impact of dealing with the number of requests received would cause a disproportionate and unjustified level of disruption and/or irritation.

B. **Unfounded accusations:** The requests make completely unsubstantiated accusations against the public authority.

Your requests appear to be challenging the council's statutory obligation to collect council tax and the use of those funds. The collection of Council tax and the distribution of the funds is set in UK Law which is laid down by Central Government.

C. **Burden on the authority:** The effort required to meet the requests will be so grossly oppressive in terms of the strain on time and resources, that the authority cannot reasonably be expected to comply."

7. The complainant wrote to the council and expressed dissatisfaction with the response on 11 June 2021.

8. On 22 July 2021 the council wrote to the complainant with the outcome of an internal review in which it upheld its decision to refuse the request on the basis of section 14 of the FOIA. It also advised:

"I have reviewed your requests and compared them with those received from other members of the public. These requests and subsequent correspondence appear to have more than a similarity in nature and are almost identical in word and phrase. Therefore, I am upholding the decision that these requests are part of a coordinated campaign.

The accusations made against the council including those regards the use of funds collected through Council Tax are without substance nor evidence. As was explained to you in the council's response, the council is instructed by Central Government to collect these funds and distribute them to organisations which provide services to your household and others in the region.

If you would like to know more about how and where your council tax is spent, please refer to the council's website searching 'What your Council Tax pays for', or at the following link:

https://www.medway.gov.uk/info/200131/council_tax/36/understanding_your_council_tax_bill "

Scope of the case

9. The complainant contacted the Commissioner on 17 August 2021 to complain about the way their request for information had been handled. Specifically they dispute the refusal of the request on the basis of the exemption at section 14 of the FOIA.
10. The scope of this case is to determine whether the council was correct to refuse to comply with the request on the basis of section 14.

Reasons for decision

Section 14 - vexatious request

11. The council advised the Commissioner that a number of identical or similar requests were submitted by several individuals in a relatively short period of time. The council provided evidence for five individuals.

12. The Commissioner's decision notice "IC-111950-L6V5"¹, upholds that section 14 is engaged for one of these identical but separate requests.
13. The council advises that its position and evidence for this current case is the same as recorded in IC-111950-L6V5.
14. The Commissioner reviewed the information request in this current case, and concurs that it is identical. Furthermore the complainant's pattern of correspondence with the council is also very similar.
15. The Commissioner's position in regard to this case is exactly the same as is detailed in IC-111950-L6V5.
16. The Commissioner has decided that the request was vexatious and therefore the council was entitled to rely on section 14(1) of the FOIA to refuse the request in its entirety.

¹ [ic-111950-l6v5.pdf \(ico.org.uk\)](#)

Right of appeal

17. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)
GRC & GRP Tribunals,
PO Box 9300,
LEICESTER,
LE1 8DJ

Tel: 0203 936 8963

Fax: 0870 739 5836

Email: grc@justice.gov.uk

Website: www.justice.gov.uk/tribunals/general-regulatory-chamber

18. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
19. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

Signed

Janet Wyles
Senior Case Officer
Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF