

## **Freedom of Information Act 2000 (FOIA)**

### **Decision notice**

**Date:** 19 October 2022

**Public Authority:** Valuation Office Agency  
**Address:** (Executive Agency of HM Revenue & Customs)  
10 South Colonnade  
Canary Wharf  
London  
E14 4PU

#### **Decision (including any steps ordered)**

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1. The complainant requested from the Valuation Office Agency (VOA) information relating to the UPRN (Unique Property Reference Number) and UARN (Unique Address Reference Number) for addresses that are available to view in the public domain. The VOA refused the request under section 44(1)(a) (prohibitions on disclosure) of FOIA.
2. The Commissioner's decision is that the VOA is entitled to rely on section 44(1)(a) of FOIA to withhold the requested information. Therefore, the Commissioner does not require the VOA to take any steps as a result of this decision.

#### **Nomenclature**

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3. The VOA is not listed as a separate public authority in Schedule 1 of FOIA because it is an Executive Agency of HM Revenue & Customs (HMRC). However, as it has its own FOI unit and the complainant has corresponded with the VOA during the course of the request and complaint, the Commissioner will refer to the VOA for the purposes of this notice – although the public authority is ultimately HMRC.

## Request and response

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4. On 3 March 2022 the complainant wrote to VOA and requested information in the following terms:  
  
"I would like a Lookup table to connect all publicly available UARN to the UPRN system.[...]  
  
If the VOA rejects my request, then they must clarify the following; If the VOA releases millions of unique property identifiers with their open data, why will they not provide the publicly available key whose sole purpose is to link to other open data?"
5. On 23 March 2022 the VOA responded and confirmed that it holds information in scope of the request. The VOA refused to disclose the information and cited section 44(1)(a) of FOIA.
6. On the same day the complainant asked VOA for an internal review.
7. On 21 April 2022 the VOA provided its internal review. It upheld its original decision to withhold the information under section 44(1)(a) of FOIA as section 23(1)(b) of the CRCA applies to "person" identifying information.

## Scope of the case

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8. The complainant contacted the Commissioner on 21 April 2022 to complain about the way his request for information had been handled.
9. The complainant clarified that he would like "the UPRN to UARN lookup of data for which the full address is already also in the public domain as part of the data released by the VOA". To support this, the complainant provided a specific example – "the listing and ratings dataset provided by the VOA for all commercial property in England and Wales." He argued that the release of the lookup table for UARNs included in the ratings list, cannot breach personal information as the full address is already provided and the data refers to commercial not residential property. The complainant is of the view that the VOA's response is undermined by already releasing such data to the Ordnance Survey. He asked VOA "if it is a breach of privacy, why is the VOA releasing it?" However, if the data released to the Ordnance Survey is not a breach, he questioned why is VOA not complying with his request.
10. The following analysis focuses on whether the VOA was entitled to rely on section 44(1)(a) of FOIA to withhold the information.

## Reasons for decision

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### Section 44 – prohibitions on disclosure

11. Section 44 of FOIA states that:

“(1) Information is exempt information if its disclosure (otherwise than under this Act) by the public authority holding it –

- (a) is prohibited by or under any enactment,
- (b) is incompatible with any Community obligation, or
- (c) would constitute or be punishable as a contempt of court.”

### Is disclosure of the requested information prohibited by or under any enactment

12. Information is exempt under section 44(1)(a) if its disclosure would breach any of the following:

- primary legislation (an Act of Parliament); or
- secondary legislation (a Statutory Instrument).

13. The relevant legislation in this case is the Commissioners for Revenue and Customs Act 2005 (CRCA)<sup>1</sup>.

14. Section 18(1) of the CRCA states:

“Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.”

Section 23 CRCA states amongst other things:

“Revenue and Customs information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000.....if its disclosure

(a) would specify the identity of the person to whom the information relates, or

(b) would enable the identity of such a person to be deduced.

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<sup>1</sup> <https://www.legislation.gov.uk/ukpga/2005/11/contents>

(2) Except as specified in subsection (1), information the disclosure of which is prohibited by section 18(1) is not exempt information for the purposes of section 44(1)(a) of the Freedom of Information Act 2000.”

15. The Commissioner’s position on the interaction of the FOIA at section 44 and the CRCA is well established via published decision notices. The VOA has referenced two particular decision notices in its internal review response, FS50381562<sup>2</sup> and FS50645886<sup>3</sup>; these are broadly similar requests where the Commissioner has upheld the VOA’s position in respect of section 44(1)(a) of FOIA.

### **The VOA’s position**

16. The VOA set out its position with regard to section 44 of FOIA. It detailed that the relevant enactment is the CRCA and the relevant section of that Act is section 23(1)(b).
17. The VOA said “although the information requested does not directly identify a person, it would enable a person’s identity to be worked out. This is because the information is at address level and can be linked with other information from publicly available sources, to identify any ‘person’ associated with the relevant address.”
18. The VOA explained to the complainant the CRCA was drafted to ensure that VOA’s general duty of confidentiality covers taxpayer’s information, whether they are an individual or for example, a company which owns a property. It further explained “section 23 of the CRCA was amended by section 19(4) of the Borders, Citizenship and Immigration Act 2009, to state that the VOA must disregard any permissive rights set out in sections 18(2) or (3) of the CRCA when considering an FOIA request. This means that although we can disclose information during the course of our work when permitted by another Act, we cannot do so under the FOIA. Section 19 of the CRCA makes it a criminal offence for any VOA member of staff to disclose any ‘person’s’ information under the FOIA.”

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<sup>2</sup> [https://ico.org.uk/media/action-weve-taken/decision-notices/2011/652486/fs\\_50381562.pdf](https://ico.org.uk/media/action-weve-taken/decision-notices/2011/652486/fs_50381562.pdf)

<sup>3</sup> [https://ico.org.uk/media/action-weve-taken/decision-notices/2016/1625425/fs\\_50645886.pdf](https://ico.org.uk/media/action-weve-taken/decision-notices/2016/1625425/fs_50645886.pdf)

19. In response to the complainant's points which he had raised, VOA said "while information that identifies a person cannot be disclosed under FOI in conjunction with CRCA, section 18(2) of CRCA allows for the proportionate release of information in specific circumstances, such as in the fulfilment of a statutory function or when a government gateway exists. The VOA has a duty to compile and maintain the rating lists under section 41 of the Local Government Finance Act 1988 (LGFA)."
20. The VOA explained again to the complainant that the non-domestic rating lists are published by VOA. It said, "this is a limited disclosure to fulfil a specific purpose set at paragraph 8(1) of schedule 9 of LGFA. The purpose being, to allow ratepayers to "establish what is, or has been, the state of the list". As part of this disclosure, we provide summary valuation information. This helps fulfil our duty to maintain the list, by enabling occupiers to check details and inform us of any changes. Section 42 of the LGFA 1988, and the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 made under it, detail the data requirements for inclusion on a rating list. As the UPRN/UARN or USRN are not included, provision of this data falls outside of the 'functions' purpose; there is, therefore, no legal basis to provide them."
21. The VOA informed the complainant about the publication of the rating lists "Find a Business Rate" service and directed him to the relevant link regarding terms and conditions. With regard to the complainant's point about data standards, the VOA said that as the data published is limited to what is proportionate and necessary, in the fulfilment of the function, it does not need to comply with the standards which the complainant had outlined.
22. Having reviewed the case, the VOA summarised its response and confirmed that it holds information falling within scope of this request. It also confirmed that this information is held in connection with VOA functions. VOA explained to the complainant that it cannot consider the reason he is seeking the information, or that some information is publicly available. It reiterated that the information was withheld from disclosure under section 44(1)(a) of FOIA as section 23(1)(b) of the CRCA applies to "person" identifying information.

### **The Commissioner's position**

23. The Commissioner's remit is to consider whether a request for information under FOIA has been handled in accordance with the Act. Whilst he understands the points raised by the complainant, the Commissioner considers that the CRCA prohibits the disclosure of the information and that this prohibition is not subject to the availability of any additional information which may enable identification.

24. The Commissioner considers the initial response adequately explains the interaction between the CRCA and the FOIA, and it is clear that the VOA cannot, under FOIA, disclose any information which would identify a person or enable identification of a person. The Commissioner is satisfied that this is explained further in the internal review response.
24. The Commissioner accepts that disclosing the withheld information, the property addresses in particular, would enable the identity of the persons to whom they relate to be deduced when combined with other information from publicly available sources, such as the electoral register and other online sources.
25. The Commissioner understands that the complainant is seeking to access UPRN to UARN lookup of data for addresses that are available to view in the public domain, and the complainant is dissatisfied because some of the requested information is already publicly available (i.e. ordnance survey). In response to this, the Commissioner notes that the VOA had said this cannot be taken into account when considering disclosure under the FOIA. It also said, the information in scope of each request must be considered solely against the requirement of the Act. The Commissioner acknowledges the statutory framework which the VOA operates and its application to the request. The VOA had set this out to the complainant in order to further explain its decision.
26. Section 44(1)(a) FOIA is an absolute exemption, this means that there is no requirement to consider whether the public interest in maintaining the exemption outweighs the public interest in disclosing the requested information.
27. It is the Commissioner's position that the VOA had satisfactorily established the criteria set out in the CRCA at sections 18 and 23 are clearly met in this case. In conclusion, the Commissioner's decision is that the VOA was entitled to rely on section 44(1)(a) of FOIA to withhold the requested information.

## Right of appeal

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28. 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: 0300 1234504

Fax: 0870 739 5836

Email: [grc@justice.gov.uk](mailto:grc@justice.gov.uk).

Website: [www.justice.gov.uk/tribunals/general-regulatory-chamber](http://www.justice.gov.uk/tribunals/general-regulatory-chamber)

29. 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.
30. 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 .....**

**Phillip Angell**  
**Group Manager**  
**Information Commissioner's Office**  
**Wycliffe House**  
**Water Lane**  
**Wilmslow**  
**Cheshire**  
**SK9 5AF**