

From: [Foi Enquiries](#)
To: [REDACTED]
Subject: FOI-17-0337 - Business Rates
Date: 22 March 2017 11:48:14
Attachments: [Further Information - Right to Review & Appeal.pdf](#)
[FOI-17-0337 - spreadsheet.xlsx](#)

Dear [REDACTED],

Thank you for your information request of 27 February 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

Under the terms of the Freedom of Information Act 2000, could you please provide the answers to the following questions based on information held by the authority as the collecting authority for business rates.

Please provide answers to the following five questions for the current financial year to date and the last four financial years, ie:

2016/2017 so far

2015/2016

2014/2015

2013/2014

2012/2013

Please provide

- 1. The total value of business rates (NNDR) owed to the authority in each year**
- 2. The total number of businesses owing rates to the authority in each year**
- 3. The value of (1) written off as unrecoverable in each year**
- 4. The total value of business rates successfully collected in each year**
- 5. The largest sum owed by any single business in each year**

Please see attached spreadsheet with figures as requested.

6. The trading name and company number of the business owing the largest amount in each year

ACC is unable to provide you with information on **The trading name and company number of the business owing the largest amount in each year** as it is exempt from disclosure. In order to comply with its obligations under the terms of Section 16 of the FOISA, ACC hereby gives notice that we are refusing your request under the terms of Section 33(1)(b) – Commercial Interests and the Economy - of the FOISA.

In making this decision ACC considered the following points:

ACC cannot publish or release details of business rate arrears or debit balances. Public authorities owe taxpayers a duty of confidentiality which protects tax arrangements from release to the public. This exists in part to prevent prejudice to the commercial interests of taxpayers. If ACC were to publish arrears or debit balances this may lead to questions about the solvency of the trader or company and issues with suppliers and customers. ACC could then open itself up to legal action and claims.

In relation to arrears, we could only consider publishing details at the stage where court action

has been raised and a decree obtained – for example where details are published in the Edinburgh Gazette. ACC does not routinely publish details of Business Rates arrears using this medium; recovery of outstanding rates is a matter between ACC and the defaulting ratepayer and in terms of recovery action initiated in terms of current rating statute.

We hope this helps with your request.

Yours sincerely,

Grant Webster
Information Compliance Officer

INFORMATION ABOUT THE HANDLING OF YOUR REQUEST

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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	2016-17	2015-16	2014-15	2013-14	2012-13
Total NDR owed to ACC	£6,606,590.41	£2,195,037.85	£1,303,236.79	£1,133,025.65	£849,311.62
No of businesses owing NDR	779	317	222	186	166
NDR written off	£336,887.80	£598,703.02	£472,291.95	£609,619.26	£633,657.01
NDR collected	£209,317,410.19	£200,124,200.53	£192,680,934.22	£183,383,940.77	£173,397,112.28
Largest sum owed by a single business	£320,566.03	£120,650.30	£127,730.00	£74,107.01	£77,367.13