From:	Foi Enquiries
To:	
Subject:	FOI-17-0680 - Business Rates
Date:	08 May 2017 11:44:34
Attachments:	Further Information - Right to Review & Appeal.pdf

Dear ,

Thank you for your information request of 5 May 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

I would be grateful if you could supply, ideally in spreadsheet format if convenient, a list of all credit balances on NNDR accounts where the credit balance is on the current or closed account or where the credit balance is on the account for a past year where the credit has not been brought forward.

If a credit balance has been Written On rather than refunded, I would also be grateful for details of those accounts.

If you are able to do this, I would like, for each Credit Balance or Write On:

- 1. The address of the hereditament
- 2. The Account Reference or Property Reference of the hereditament.
- 3. The name of the account holder
- 4. The value of the credit/overpayment.
- 5. The rate year(s) to which the credit/overpayment refers.

I would like this information to date back as far as your records allow. I realise that you may not be able to provide information naming individuals as opposed to corporate entities, and I understand if the ratepayers name is not given in these cases.

We wish to advise you that ACC regularly publishes information on business rates at the following link:

http://www.aberdeencity.gov.uk/business\_trade/business\_rates/bus\_rates\_statistics.asp.

This information is published and updated every 12 weeks.

As information on your business rates liability start dates is otherwise accessible on ACC's website at the link copied above, 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 25(1) in conjunction with Section 25(3) - Information Otherwise Accessible - of the FOISA.

With regards to accounts with a write-on, Aberdeen City Council does not routinely write-on debts where accounts are overpaid. We operate a pro-active refund policy and all overpaid accounts are processed accordingly. Under normal circumstances, the only sums written on

involve dividend payments relating to insolvency cases; these cannot be considered to be genuine overpayments.

We hope this helps with your request.

Yours sincerely,

Gail Halfyard

## 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.

Information Compliance Team Communications and Promotion Office of Chief Executive Aberdeen City Council Room 1-24 Town House Broad Street ABERDEEN AB10 1AQ

foienquiries@aberdeencity.gov.uk 01224 523827/523602

Tel 03000 200 292

\*03000 numbers are free to call if you have 'free minutes' included in your mobile call plan. Calls from BT landlines will be charged at the local call rate of 10.24p per minute (the same as 01224s).

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