

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 12 November 2024

Public Authority: Valuation Office Agency
(Executive Agency of HM Revenue & Customs)

Address: Wycliffe House
Green Lane
Durham
DH1 3UW

Decision (including any steps ordered)

1. The complainant has requested details of three valuations. The above public authority ("the public authority") relied on section 44 of FOIA (statutory prohibition) to refuse to confirm or deny that the information was held.
2. The Commissioner's decision is that the public authority was entitled to rely on section 44 of FOIA to refuse to confirm or deny that the information was held.
3. The Commissioner does not require further steps to be taken.

Request and response

4. On 1 June 2024, the complainant wrote to the public authority and referring to three valuations carried out on a specific property, sought information in the following terms:

"Please could you provide copies of relevant times sheets, charge rates and any other costs associated with these valuations."
5. The public authority responded on 21 June 2024. It refused to confirm or deny holding the information, relying on section 44(2) of FOIA in order to do so. It upheld this stance following an internal review.

Reasons for decision

6. Section 44 of FOIA allows a public authority to refuse to disclose information whose publication would be prohibited by another piece of legislation.
7. Section 44(2) allows a public authority to refuse to confirm or deny that information is even held if the mere act of confirming or denying that information was held would, in itself, reveal information whose publication would be prohibited by another piece of legislation.
8. In this case the public authority has pointed out that the request identifies a specific property and specific dates on which it is alleged that valuations have been carried out.
9. Sections 18 and 23 of the Commissioners for Revenue and Customs Act 2005 (CRCA) prevent employees of the public authority from disclosing information, held in connection with its functions, if that information identifies a person.
10. In this context a "person" can also mean a legal personality such as a company, charity or trust.
11. If the public authority were to confirm that it held information, it would be confirming that it had carried out valuations on specific dates related to a specific property. If it denied holding information it would be revealing that no valuations were carried out on those dates.
12. Information about valuations would be information held in connection with a function of the public authority.
13. There is no possibility of redacting this information. Information which does not relate to the property in question would not fall within scope.
14. The Commissioner therefore accepts that, were the public authority to confirm or deny that it held this information it would be revealing information that it would otherwise have been prohibited from revealing by CRCA.
15. The Commissioner recognises that the complainant has personal reasons for wanting the information. Unfortunately this is not something that the Commissioner is entitled to take into account.
16. The public authority was therefore entitled to rely on section 44(2) of FOIA to refuse to confirm or deny whether the information was held.

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

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