

## Freedom of Information Act 2000 (FOIA)

### Decision notice

**Date:** 9 February 2023

**Public Authority:** Coventry City Council

**Address:** Council House  
Earl Street  
Coventry  
CV1 5RR

#### Decision (including any steps ordered)

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1. The complainant requested from Coventry City Council ("the Council") information relating to the expenditure of council tax, and specifically all receipts relating to it. The Council denied that the information was held.
2. The Commissioner's decision is that the Council does not hold the information.
3. The Commissioner does not require the Council to take any steps.

#### Request and response

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4. On 6 September 2022, the complainant wrote to the Council and requested information in the following terms:

**"I would like to request proof of where Coventry resident's Council Tax Payments are being spent.**

1. **I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds as to where the annual tax is being spent.**
2. **I would like to know if my council tax funds Coventry Police Service, Coventry Ambulance Service, Coventry Waste**

**Collection and Schools. If so, I would like to know as to what percentage, it is distributed?**

**3. Which Law, not legislation, states that council tax must be paid?**

**4. Which Law states that it is a criminal offence to not pay council tax?**

**5. Please attach the copy of contract in where I agreed to pay for council tax/ Please keep in mind, that an 'assumptuous agreement' does not stand up in court."**

5. The Council responded on 8 September 2022. It disclosed recorded information.
6. On 14 September 2022, the complainant queried whether all recorded information had been provided for part 1) of the request, and specifically **"money out receipts for the past 3 tax years"**. The complainant subsequently confirmed that they sought this information.
7. Following an internal review, the Council wrote to the complainant on 19 October 2022. It stated that the sought receipts were not held for the purposes of section 1 of FOIA, but that associated information (**"budgeted expenditure by the services between 2020/21 and 2022/23"**) had been provided in order to provide advice and assistance under section 16 of FOIA.

## **Reasons for decision**

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8. This reasoning covers whether, on the balance of probabilities, the Council holds relevant, recorded information that falls within scope of part 1) of the request – which seeks three years of receipts for the expenditure of council tax.
9. Under section 1(1) of FOIA a public authority must (a) confirm whether it holds information that has been requested and (b) communicate the information if it is held and is not exempt information.
10. In this case the Council has confirmed that it does not hold the sought information for the purposes of section 1(1). However, the Council provided other information (showing the budgeted expenditure by service) that it considered useful to the complainant, under the duty to provide advice and assistance.

11. The Commissioner recognises that council tax, in conjunction with other income, will be used to pay for all local services. However, the Council has stated that it does not hold 'receipts' showing the transfer of money to those services.
12. The Commissioner has considered a similarly worded request in Decision Notice in IC-203470-B0D5<sup>1</sup>. In that decision, the Commissioner identified that the expenditure of council tax by Flintshire County Council was not recorded in the form of receipts.
13. There is no conflicting evidence available to the Commissioner that indicates the Council's position in this case is incorrect.
14. The Commissioner has therefore concluded that the information is not held.

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<sup>1</sup> ICO Decision Notice IC-203470-B0D5: <https://ico.org.uk/media/action-weve-taken/decision-notices/2023/4023616/ic-203470-b0d5.pdf>

## Right of appeal

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15. 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](mailto:grc@justice.gov.uk)

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

16. 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.
17. 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 .....**

**Daniel Perry**  
**Senior Case Officer**  
**Information Commissioner's Office**  
**Wycliffe House**  
**Water Lane**  
**Wilmslow**  
**Cheshire**  
**SK9 5AF**