



Access to Public Information Request

Date of receipt: 6th November 2020

Date of response: 27th November 2020

Access to Public Information request regarding Alderney 'tax cap' statistics

Request:

I refer to previous requests for information about taxation in the Bailiwick made to the Revenue Service by private individuals.

In researching an article about Alderney, I believe several Freedom of Information requests have already been submitted to you.

1. "Private individual request for information regarding the Alderney Tax Cap" See <https://www.gov.gg/CHttpHandler.ashx?id=132006&p=0>

2. "Statistical Information regarding States of Guernsey Income Tax" See <https://www.gov.gg/CHttpHandler.ashx?id=116707&p=0>

I note that in the 2018 request that the statistical information requested about the numbers of people included in the "Alderney tax cap" was released by you, whereas the 2020 request it has been refused (including a refusal to release information that has already been published).

As Chief Information Officer you would have confirmed the application of a more restrictive approach in later years in accordance with the flow chart contained in the "Short Guidance Note" -- see <https://www.gov.gg/CHttpHandler.ashx?id=109035&p=0>.

However, your apparent refusal of the more recent requester's request fails to give any clear explanation about why the exemption is relevant to the request" as is required by the Code.

This may be seen as an attempt to confuse GDPR rights, with purely statistical information from which no data subjects can possibly be identified.

Your Department's refusal would seem to be inconsistent with its previous decision to release the same statistical information for tax year 2016.

In spite of "a decision to withhold publication via an exemption under the code should be taken only if absolutely necessary, and any such decision must be explained in full . . ." no explanation for such a move has been explained.

So I would like to formally request this statistical information about the Guernsey tax system:

The total number of taxpayers who have been subject to the Alderney Tax Cap for the calendar years 2017, 2018 and 2019

However, if that information continues to be with-held I would be grateful for an explanation stating the exemption on which you rely, and how that exemption applies to purely numerical information - in which identities are anonymised.

Response (provided by the Revenue Service):

The requestor makes a fair challenge to the recent use of an exception 2.12 (Privacy of an Individual) in the recent request regarding the 'Alderney tax cap'. Each API request is responded to individually and the use of exceptions are applied on a case by case basis. Where a service area or Committee seeks to use an exception, the Chief Information Officer gives an independent view as to whether such a use is appropriate.

In the most recent case the reason for applying the exception related to the extremely low numbers of individuals who are subject to the 'Alderney tax cap'. Given the low numbers and the nature of Alderney as a small community, there was a felt to be a risk that providing this information could result in the individuals being identified.

The requestor has pointed to an earlier example where the figure was provided, and given this was in 2018 it is difficult to comment on the reasons for this. It is not unreasonable to point to earlier API responses as a form of precedent. However, the Revenue Service has been unable to determine the basis upon which the statistical data was previously released and in light of the latest API it has been concluded that statistical data, when such low numbers are involved, is not appropriate.

Further consideration must also be given to providing this information for multiple years, as figures showing a change in the number of individuals from one year to the next is even more likely to result in individuals being identified, and further justifies the use of exception 2.12. This exception is therefore applied to this request and is again supported by the Chief Information Officer.