



Scottish Information
Commissioner
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Decision Notice 061/2025

Collection and spending of Council Tax

Authority: Stirling Council

Case Ref: 202500081

The Applicant asked the Authority for information relating to the collection and spending of Council Tax. The Authority informed the Applicant it did not hold the information. The Commissioner investigated and was satisfied the Authority did not hold the information requested.

Relevant statutory provisions

Freedom of Information (Scotland) Act 2002 (FOISA) sections 1(1), (2) and (6) (General entitlement); 17(1) (Notice that information is not held); 47(1) and (2) (Application for decision by Commissioner)

Background

1. On 28 November 2024, the Applicant made a request for information to the Authority. He asked that the Authority inform him:

“How much council tax has [the Authority] collected from [a specified area] in the past five years, and how much money has been invested back to provide services or to complete projects that can improve the quality of our lives.”
2. The Authority responded on 2 December 2024. It issued the Applicant with a notice, under section 17(1) of FOISA, that it did not hold the information requested. It explained why and provided the Applicant with links to budgetary information on its website that it thought he may find helpful.
3. On 9 December 2024, the Applicant wrote to the Authority, requesting a review of its decision. He stated that he was dissatisfied with the decision because he believed the Authority should hold the information requested and that it should be accessible to all residents.

4. The Authority notified the Applicant of the outcome of its review on 9 January 2025, which fully upheld its original decision and further explained why it did not hold the information requested.
5. On 13 January 2025, the Applicant wrote to the Commissioner, applying for a decision in terms of section 47(1) of FOISA. He stated that he was dissatisfied with the outcome of the Authority's review because he did not agree that it did not hold the information requested.

Investigation

6. The Commissioner determined that the application complied with section 47(2) of FOISA and that he had the power to carry out an investigation.
7. On 4 February 2025, the Authority was notified in writing that the Applicant had made a valid application. The case was subsequently allocated to an investigating officer.
8. Section 49(3)(a) of FOISA requires the Commissioner to give public authorities an opportunity to provide comments on an application. The Authority was invited to comment on this application and to answer specific questions relating to how it established it did not hold the information requested.

Commissioner's analysis and findings

9. The Commissioner has considered all of the submissions made to him by the Applicant and the Authority.

Section 17(1) – Notice that information is not held

10. Section 1(1) of FOISA provides that a person who requests information from a Scottish public authority which holds it is entitled to be given that information by the authority, subject to qualifications which, by virtue of section 1(6) of FOISA, allow Scottish public authorities to withhold information or charge a fee for it. The qualifications contained in section 1(6) are not applicable in this case.
11. The information to be given is that held by the authority at the time the request is received, as defined in section 1(4) of FOISA. This is not necessarily to be equated with information an applicant believes the authority should hold. If no such information is held by the authority, section 17(1) of FOISA requires it to give the applicant notice in writing to that effect.
12. The standard of proof to determine whether a Scottish public authority holds information is the civil standard of the balance of probabilities. In determining where the balance lies, the Commissioner must first of all consider the interpretation and scope of the request and thereafter the quality, thoroughness and results of the searches carried out by the public authority.
13. The Commissioner also considers, where appropriate, any reason offered by the public authority to explain why it does not hold the information. Ultimately, however, the Commissioner's role is to determine what relevant recorded information is actually held by the public authority (or was, at the time it received the request).

The Applicant's submissions

14. The Applicant did not agree that the Authority did not hold the information requested. He considered the information requested should already exist and be readily available for compilation. He disagreed that providing the information requested would require the Authority to create new information.
15. The Applicant submitted that the information requested was crucial for “transparency and accountability” and that the Authority’s response did not “adequately address the public interest” in understanding how contributions were utilised.
16. Given these points, the Applicant considered that an investigation by the Commissioner was warranted to ensure that the residents in his village have access to the information “necessary for informed engagement with local governance”.

The Authority's submissions

17. The Authority explained that its funding was derived from several sources. It noted that the largest sources were Council Tax and a “General Revenue Grant” from the Scottish Government, but it also derived funding from charges for specific services and miscellaneous other sources of revenue.
18. The Authority stated that these sources were held centrally before being allocated to a range of services it provided. While it has a dedicated Council Tax account, the Authority explained that the account is purely a means of tracking revenue received through Council Tax. However, revenue received from Council Tax is still combined into the Authority’s overall revenue budget.
19. The Authority confirmed that, as revenue from Council Tax simply forms part of its overall revenue budget, it was not possible to trace back spend for services specifically to Council Tax.
20. During the investigation, the Authority was asked to comment on whether there was any way to determine how much Council Tax was raised from a specific area.
21. The Authority explained that the receipt of Council Tax is not recorded by specific area. It advised that it had consulted its Finance Service Manager, who confirmed that all Scottish local authorities follow the same practice (which represents the accounting requirements outlined in the CIPFA Accounting Code of Practice). That is, the dedicated Council Tax account (referred to above) “shows the gross income raised from council taxes levied and deductions made under statute”.
22. The Authority explained that to provide how much Council Tax had been collected from the area specified in the request (or another specific council or ward area) would require a report to be created for every individual postcode in the area in question, which would require the involvement of its Revenue and IT services. It submitted that this would require the creation of new information. It also stated that it had consulted its Finance and Revenue Service which had advised that this was information the Authority was not legally required to report on.
23. In summary, the Authority maintained its position that it did not hold the information requested.

The Commissioner's view

24. The Commissioner has carefully considered the submissions of both the Applicant and the Authority.
25. The Commissioner recognises that Council Tax, in conjunction with other income, will be used to pay for all local services. However, the Authority has stated that it does not hold the information requested as the receipt of Council Tax is not recorded by specific area and it was unable to separate Council Tax funding from other funding as a source of income in relation to specific expenditure for a specific area.
26. The Commissioner is satisfied with the Authority's explanation. He accepts that the Authority took adequate and proportionate steps in the circumstances to establish if the information was held and he is satisfied that it does not (and did not, on receipt of the request) hold the information requested by the Applicant.
27. While the Applicant believed and expected the information requested to be held by the Authority, the Commissioner is satisfied that this was not the case. Whether a public authority should hold information which it does not hold is not a matter for the Commissioner to decide.
28. The Commissioner therefore concludes that the Authority was correct to give the Applicant notice, in terms of section 17(1) of FOISA, that it did not hold the information requested.
29. While he accepts that the Authority does not (and did not, on receipt of the request) hold the information requested by the Applicant, the Commissioner is nevertheless satisfied that the Authority, by providing links to the financial information it publishes online, offered appropriate advice and assistance to attempt to provide him with information relevant to his request.

Decision

The Commissioner finds that the Authority complied with Part 1 of the Freedom of Information (Scotland) Act 2002 in responding to the information request made by the Applicant.

Appeal

Should either the Applicant or the Authority wish to appeal against this decision, they have the right to appeal to the Court of Session on a point of law only. Any such appeal must be made within 42 days after the date of intimation of this decision.

Cal Richardson
Deputy Head of Enforcement

5 March 2025