



Our reference: BVFOI/309/15 re Stanley Edward Sampson

Freedom of Information Act 2000 Request

You asked for the following information from the Government Legal Department ("the Department"):

Please confirm:

1. Whether Mr. Sampson availed of his nil rate band for IHT purposes?
2. Whether he died intestate?
3. The gross and net value of his estate.
4. His National Insurance number.

Please also supply a copy of the Inland Revenue Return relating to the estate.

Your request will be dealt with by the Bona Vacantia Division ("the Division") under the Freedom of Information Act 2000.

The Division holds some of the information that you have requested.

1. The deceased's estate benefits from the IHT nil rate band as does any solvent estate whether wholly or in part.
2. The deceased appears to have died intestate as far as the information held by the Division is concerned.
3. I am withholding information relating to the value of the estate as it is exempt from disclosure under section 31(1)(a) of the Act. Section 31(1)(a) provides that information is exempt from disclosure if that disclosure would, or would be likely to, prejudice the prevention or detection of crime. We believe that disclosure of the requested information to any member of the public would, or would be likely to, help enable the commission of fraud or other criminal activity. In applying the exemption, we have had to balance the public interest in withholding the information against the public interest in disclosing the information.

There is a strong public interest in ensuring that the Division's activities are conducted in an open, transparent and honest way. However, disclosure of the exempt information could help enable the commission of fraud which would be likely to result in a loss to the public purse. There is a strong public interest in protecting the public purse and it is therefore considered that the public interest in maintaining the exemption in section 31(1)(a) in this case outweighs the public interest in disclosing the information.

4. I have withheld certain information from the file regarding the deceased's National Insurance Number as it is exempt from disclosure under section 31(1)(a) of the Act. Section 31(1)(a) provides that information is exempt from disclosure if that disclosure would, or would be likely to, prejudice the prevention or detection of crime. We believe that disclosure of the requested information to any member of the public would, or would be likely to, help enable the commission of fraud or other criminal activity. In applying the exemption, we have had to balance the public interest in withholding the information against the public interest in disclosing the information.

There is a strong public interest in ensuring that the Division's activities are conducted in an open, transparent and honest way. However, disclosure of the exempt information could help enable the commission of fraud which would be likely to result in a loss to the public purse. There is a strong public interest in protecting the public purse and it is therefore considered that the public interest in maintaining the exemption in section 31(1)(a) in this case outweighs the public interest in disclosing the information.

Finally the Division does not hold a copy of the Inland Revenue Return relating to the estate as the estate was administered without obtaining a grant of Letters of Administration.