Business Services Organisation

Chief Executive
2 Franklin Street
BELFAST
BT2 8DQ

Tel: 028 9536 3863
Email: FOI.BSO@hscni.net

27th March 2019

BY POST

[redacted]

Our Ref: FOI 1014

Dear [redacted]

Your request for information was received on 14th February 2019 and was dealt with under the terms of the Freedom of Information Act 2000. Please be advised that the Business Services Organisation (BSO) has now completed its search for the information you requested with regards to weighting information in respect of GP Practice's patient lists.

As this information relates to information used by another party, this party has been consulted on the release of the information. In this instance, the other party is the Health and Social Care Board (HSCB). Having considered their view, I wish to advise that BSO considers this information exempt by virtue of Section 43(2) of the Freedom of Information Act 2000. This is a qualified exemption, and is therefore subject to the Public Interest Test (PIT). A copy of the PIT is enclosed within this response (Appendix 1).

I hope that the information provided assists you. If you are dissatisfied in any way with the handling of your request, you have the right to request a review. You should do this as soon as possible or in any case within two months of the date of issue of this letter.

In the event that you require a review to be undertaken, you can do so by writing to

Information Governance Manager,
2 Franklin Street,
Belfast,
BT2 8DQ

If, following an internal review, carried out by an independent decision making panel, you remain dissatisfied in any way with the handling of the request, you may make a complaint under Section 50 of the Freedom of Information Act, to the Information Commissioner's Office and ask that they investigate whether the BSO has complied with the terms of the Freedom of Information Act.

You can contact Information Commissioner at:

Website: www.ico.org.uk
Phone: 0303 123 1113
Email: casework@ico.org.uk
Post: Information Commissioner's Office
3rd Floor, 14 Cromac Place
Belfast
BT7 2JB

In most circumstances the Information Commissioner will not investigate a complaint unless an internal review procedure has been carried out. However the Commissioner has the option to investigate the matter at his discretion.

Yours Sincerely,

Liam McIvor
Chief Executive

Appendix 1: Public Interest Test

Release of weighting information in respect of GP Practice's patient lists. Exemption claimed in respect of Section 43(2) of the Freedom of Information Act 2000: Commercial Interests	
In favour of disclosure of information	**In favour of not disclosing information**
Details of public service processes require openness, transparency and accountability.	Release of the requested data would enable anyone, to establish how much of the total global sum payments, each identified Contractor receives. Release therefore has the potential to cause significant detriment to the working relationship the Health and Social Care Board (HSCB) has with its GP contractors, particularly at a time when the HSC and our GP Practices are experiencing significant capacity issues.
	In order for the HSCB to provide a responsive and robust GP Service, they must be permitted to maintain its excellent working relationship with its Primary Care Partners. It is this working relationship which has to date facilitated early engagement with alternative Primary Care providers ensuring patient continuity of care is maintained with the minimum disruption.
	BSO's position, therefore, is that the public interest is met by maintaining HSCB's business relationship with Primary Care. Release could have a detrimental impact on both the interests of the HSCB, the wider HSC and also the wider GMS, and other Allied Community Providers such as Dental, Ophthalmic and Pharmacy

HSC Business Services Organisation

Chief Executive
2 Franklin Street
BELFAST
BT2 8DQ

Tel: 028 9536 3863
Email: FOI.BSO@hscni.net

9th July 2019

By Post

[redacted]

Our Ref: FOI 1014

Dear [redacted]

I am writing in response to your request for a review of the above-referenced Freedom of Information request, received by the Business Services Organisation (BSO) on 29th April 2019.

I can advise that a review panel was convened on 4th July 2019 to discuss the matter. This panel consisted of Ms Julie Erskine (Chair) and Ms Maxine Paterson (Head of Shared Services).

The panel has reviewed the information available in regards to FOI 1014 and believe the response of 27th March 2019 which cites exemption under Section 43 (2) of the Freedom of Information Act 2000 is sufficient in response.

The panel trusts that this is of assistance and provides clarity to you.

If, following this internal review, you remain dissatisfied in any way with the handling of the request, you may make a complaint under Section 50 of the Freedom of Information Act, to the Information Commissioner's Office and ask that they investigate whether the BSO has complied with the terms of the Freedom of Information Act. You can contact Information Commissioner at:

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Post: Information Commissioner's Office
3rd Floor, 14 Cromac Place
Belfast

BT7 2JB

Yours Sincerely,

Ms Julie Erskine
BSO Chair

Ms Maxine Paterson
Head of Shared Services

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 3 August 2020

Public Authority: Business Services Organisation

Address: 2 Franklin Street
Belfast

BT2 8DQ

Complainant: [redacted]

Address: [redacted]

Decision (including any steps ordered)

1. The complainant has requested information from the Business Services Organisation (BSO) regarding the weighting of a GP Practice's patient list for the purpose of payments for general medical services. The BSO refused to disclose the information, citing section 43(2) of the FOIA as a basis for non-disclosure.

2. The Commissioner's decision is that the BSO has correctly applied section 43(2) of the FOIA to the requested information.

3. The Commissioner requires no steps to be taken.

Request and response

4. On 4 February 2019, the complainant wrote to the BSO and requested information in the following terms:

"I am writing to you to make a request under the Freedom of Information Act for information regarding the weighting of a Practice's

patient list for the purpose of payments for general medical services. For example, within our Practice based on our remittance sheet for January 2019, our actual list size on 1 January was 7746 and our weighted list size for 1 January was 6495. I would like to have the same information for all the practices under the Board. The Practice number, e.g. Crumlin Medical Practice is N303; this would be sufficient to name each practice."

5. The BSO responded to the complainant on 27 March 2019 and refused to disclose the requested information, citing section 43(2) of the FOIA as a basis for non-disclosure. The complainant sought an internal review of that decision on 29 April 2019. The response to the internal review request was issued on 9 July 2019 and the reviewer upheld the original decision.

Scope of the case

6. The complainant complained to the Commissioner on 24 July 2019 about the way the BSO had handled his request and in particular its application of the exemption as set out at section 43(2) of the FOIA.

7. The Commissioner has considered the BSO's handling of the complainant's request and in particular its application of section 43(2) of the FOIA to the requested information.

Reasons for decision

Section 43(2) – prejudice to commercial interests

8. Section 43(2) of the FOIA states that information is exempt if its disclosure would, or would be likely to, prejudice the commercial interests of any person (including the public authority holding it).

9. For section 43(2) to be engaged the Commissioner considers that three criteria must be met:

- Firstly, the actual harm which the public authority alleges would, or would be likely, to occur if the withheld information was disclosed must relate to the commercial interests;

- Secondly, the public authority must be able to demonstrate that some causal relationship exists between the potential disclosure of the information being withheld and the prejudice to those commercial interests; and

- Thirdly, it is necessary to establish whether the alleged prejudice would, or would be likely, to occur.

10. The Commissioner's guidance explains that a commercial interest relates to a person's ability to participate competitively in a commercial activity i.e. the purchase and sale of goods or services. In this case, the withheld information relates to payments to GP practices for general medical services. The Commissioner, having perused the requested information, is satisfied that it relates to the purchase and sale of services and is therefore commercial.

11. The BSO has argued that disclosing the payments made to individual GP practices would be likely to prejudice the commercial interests of both the Health and Social Care Board (HSCB) and the GPs themselves. GPs are independent providers of services and are not employees, partners or agents of the HSCB.

12. It is therefore necessary to consider whether the BSO has demonstrated that disclosing the requested information would cause the commercial interests of both the HSCB and the GP practices to be prejudiced.

13. In relation to the commercial interests of third parties it is not appropriate to take account of speculative arguments which are advanced by public authorities about how any prejudice may occur. Whilst it may not be necessary to explicitly consult the relevant third party, the Commissioner expects arguments advanced by the public authority to be based on its prior knowledge of the third party's concerns.

14. The BSO states that the HSCB has advised that release of the requested information into the public domain would detrimentally impact the relationship that the HSCB has cultivated with the British Medical Association (BMA) and GPs at a time when the weight of that relationship is increasingly fundamental to the HSCB discharging its legal functions and delivering responsive GP services to increasing numbers of patients across Northern Ireland. General Practice age profiles in Northern Ireland confirm that there is expected to be increasing capacity issues as the GP population ages. It is forecast that there will be a reduction in GP numbers (i.e. through retirements).

15. The BSO further states that the HSCB is already at a disadvantage in commercial negotiations as there is no contractual obligation on GP providers to absorb additional demand under the existing General Medical Services contract. The HSCB therefore relies on the good will of GPs to *freely* engage with them to quickly and seamlessly absorb displaced patients and gaps in provision of service as they are encountered, in an environment where filling vacant GP places is increasingly not possible. The HSCB has recognised the flexibility and a willingness to work with the HSCB by GPs to manage increasingly complex pressures being experienced as the GP workforce experiences unavoidable realignments. Disclosure of the requested information would prejudice the willingness of GP practices to work with the HSCB in such a free and flexible manner.

16. The HSCB has also engaged with the Northern Ireland General Practitioners Committee (NIGPC), which is a standing committee of the BMA and represents all General Practitioners operating in Northern Ireland. This standing committee's remit is to consider and act in matters affecting those engaged in General Practice in Northern Ireland, which extends to contractual matters. The concerns raised by the HSCB have been echoed by the BMA through the NIGPC Chair, who strongly focuses on the importance of the goodwill currently enjoyed, and notes that there would be a detrimental impact to that relationship if the information were to be released. Given his position as chair of NIGPC, the BSO argues that it is reasonable to therefore assume that his views are representative of those of the 1349 GPs operating in Northern Ireland who provide GP services to a combined practice list of almost two million patients.

18. In order to accept that the exemption is engaged the Commissioner usually requires evidence of a causal link between the information in question and the alleged prejudice argued. This is usually easier to argue where an issue is ongoing. The BSO has stated that disclosure of the requested information would enable anyone to determine how much of the global sum payment is given to each identified GP contractor. In the view of the HSCB, this would be detrimental to the good working relationship between the HSCB and GPs which would be likely to affect the delivery of services by the GP practices. The Commissioner accepts that there is therefore a direct causal link between disclosure of the requested information and the prejudice caused to the commercial interests of both the HSCB and the GP practices.

19. The Commissioner therefore considers that section 43(2) of the FOIA was correctly engaged and she has gone on to consider the public interest test in this case.

Public interest arguments in favour of disclosure

20. There will always be some public interest in disclosing information which would promote transparency and accountability of how a public authority operates in its decision-making and in its expenditure of funds. The BSO recognises this and the Commissioner gives significant weight to this as a public interest factor in favour of disclosure of the requested information.

21. The complainant is of the view that disclosure of the requested information would be in the public interest as it would ensure that the public is aware that a primary care service is being provided which is funded fairly and equitably.

Public interest arguments in favour of maintaining the exemption

22. Clearly the ability to access such health services is strongly in the public interest and anything which would cause detriment to this would not be in the public interest.

23. The BSO states that the current good working relationship that the HSCB has cultivated with its GP Partners over many years facilitates and enables the HSCB to meet its legal obligations and core functions: namely ensuring the delivery of high quality and equitable access to health services to the resident population of Northern Ireland. Disclosure of the requested information would colour that relationship and would have a direct and immediate impact on business function and ultimately patient experience. Of further significance, the BSO states that it should be noted that any detriment to the relationship between HSCB and GPs, would have a direct impact on patients' ability to access responsive health services. Clearly the ability to access such health services is strongly in the public interest and anything which would cause detriment to this would not be in the public interest.

24. The argument that the public interest rests in maintaining the relationship which currently sees HSCB and General Practices work on a collegiate basis to manage capacity issues is a strong one and carries significant weight in the Commissioner's view.

Balance of public interest arguments

25. The Commissioner has considered the public interest arguments both in favour of disclosure and of maintaining the section 43(2) exemption. She considers that the ability of the public to directly access responsive health services is extremely important and does not consider that it would be in the public interest if this were impacted in any way.

26. The Commissioner also notes that the BSO is prepared to discuss the matter with the complainant and provide further views and detail regarding it.

27. The Commissioner therefore considers that, in all the circumstances of the case, the public interest is in favour of maintaining the exemption.

Right of appeal

28. 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: 0300 1234504
    Fax: 0116 249 4253
    Email: GRC@justice.gov.uk
    Website: www.justice.gov.uk/tribunals/general-regulatory-chamber

29. 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.

30. 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 … Deirdre Collins

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Deirdre Collins
Senior Case Officer

Information Commissioner's Office

Wycliffe House

Water Lane

Wilmslow
Cheshire
SK9 5AF

First-tier Tribunal
(General Regulatory Chamber)
Information Rights

Appeal Reference: EA/2020/0262

Decided without a hearing on: 13 September 2021

Before

JUDGE SOPHIE BUCKLEY
DAVE SIVERS
MICHAEL JONES

Between

[redacted]

Appellant

and

(1) THE INFORMATION COMMISSIONER
(2) BUSINESS SERVICES ORGANISATION
(3) HEALTH AND SOCIAL CARE BOARD

Respondents

MODE OF HEARING

The parties and the Tribunal agreed that this matter was suitable for determination on the papers in accordance with rule 32 Chamber's Procedure Rules.

DECISION

1. For the reasons set out below the appeal is dismissed.

REASONS

Introduction

1. This is an appeal against the Commissioner's decision notice FS50860758 of 3 August 2020 which held that the Business Services Organisation (BSO) was entitled to rely on section 43(2) (commercial interests) of the Freedom of Information Act 2000 (FOIA). The Commissioner did not require the BSO to take any steps.

Factual background to the appeal

2. The BSO provides an administrative service to the Health and Social Care Board (HSCB). The HSCB is responsible for commissioning health services for the Northern Ireland. General Practitioner (GP) services are provided by independent small businesses run either by a single GP or a number of GP practice partners. GPs or GP partners enter into contracts to provide medical services to their patients with the HSCB under the Health and Personal Social Services (General Medical Services Contract) Regulations (Northern Ireland) 2004 (the 2004 Regulations).

3. The HSCB provides funding to GP practices under its contract with them. The funding provided is dependent on the GP practices' 'weighted list'. The weighted list can be larger or smaller than a GP practice's actual list and is calculated in accordance with a formula known as the 'Global Sum' calculation. The Global Sum is a nationally agreed formula which takes account of a variety of factors including age, gender, new registrations/list turnover and rural or additional needs.

4. In Northern Ireland approximately 40% of GP practices have three or less GPs and are often based in rural settings where those GPs live. Almost 22% of practices have a single practitioner or two partners. GP services therefore suffer significant pressure if a practitioner dies or retires. There is no contractual obligation on GP practices to absorb additional demand. Although the HSCB can assign additional patients this has to be done in collaboration with the relevant practices, a difficult process which is facilitated by the goodwill built up between the HSCB and the GP practices.

Request and Decision Notice

The Request

5. [redacted] made the request which is the subject of this appeal on 4 February 2018:

> I am writing to you to make a request under the Freedom of Information Act for information regarding the weighting of a Practices patient list for the purpose of payments for general medical services.
>
> For example, within our Practice based on our remittance sheet for January 2019, our actual list size on the 1 January 2019 was 7746 and our weighted list size on the 1 January 2019 was 6495.
>
> I would like to have the same information for all the practices under the Board. The practice number, e.g. Crumlin Medical Practice is N303; This would be sufficient to name each practice.

The Response

6. The BSO responded on 5 September 2019 and stated that the information was being withheld under s 43(2) (prejudice to commercial interests). After an internal review the BSO upheld its decision on 9 July 2019.

The Decision Notice

7. The Commissioner was satisfied that the information was commercial in nature. The Commissioner accepted that there was a direct causal link between disclosure of the requested information and the prejudice caused to the commercial interests of both the HSCB and the GP practices because it would be detrimental to the good working relationship between the HSCB and GPs which would be likely to affect the delivery of services by the GP practices.

8. In relation to the public interest balance, the Commissioner gave significant weight to the public interest in disclosing information which would promote transparency and accountability of how a public authority operates in its decision-making and in its expenditure of funds.

9. The Commissioner concluded that the argument that the public interest rests in maintaining the relationship which currently sees HSCB and General Practices work on a collegiate basis to manage capacity issues is a strong one and carries significant weight.

10. In all the circumstances of the case the Commissioner concluded that the public interest was in favour of maintaining the exemption.

Grounds of Appeal

11. [redacted] main ground of appeal is, in essence, that HSCB does not offer any reason why the information requested would damage the working relationship between GPs and the HSCB. If the process of weighting is fair, there will be no damage to the working relationship.

The Commissioner's response

12. The Commissioner considers that the relevant interest is a 'commercial' one as it related to HSCB's commissioning of GP services through contracts.

13. The BSO told the Commissioner that the HSCB had submitted that disclosure of the requested information would detrimentally affect the relationship between the HSCB and the British Medical Association (BMA) at a time when the relationship was fundamental. The BSO further asserted that disclosure of the requested information would prejudice the willingness of GP practices to work with the HSCB in such a free and flexible manner to quickly and seamlessly absorb displaced patients and gaps in provision of service. The Commissioner noted that the Northern Ireland General Practitioners Committee (a standing committee of the BMA) also considered there would be a detrimental impact to the relationship.

14. The Commissioner gave the BSO's representations due regard and accepted that disclosure would prejudice the identified interest.

15. In relation to the public interest the Commissioner stands by the analysis set out in the decision notice.

Submissions of the BSO and the HSCB dated 5 February 2021

16. The information requested would provide valuable market intelligence to GP contractors with respect to their competitors and would not be of benefit to the overall system or patients. If the information was released, in the event of practice list dispersal or merger, a practice might not be willing to accommodate another's patients if it would dilute their total needs index within their existing list. This would introduce financial interest into a process which currently places patient need at the forefront.

17. The HSCB is already at a disadvantage in commercial negotiation as there is no contractual obligation on GP providers to absorb additional demand in the existing contract under the 2004 Regulations. The HSCB can only assign patients in collaboration with the relevant practices and the goodwill built up with practices facilitates what can be a difficult process. The HSCB therefore relies on the goodwill of GPs to freely engage with them to quickly and seamlessly absorb displaced patients and gaps in provision of services as they arise.

18. The Chairman of the NIGPC in an email dated 9th March stated:

> we have had some more discussion and there is a concern about a potential impact on the relationship between HSCB and GP practices given the sensitive nature of the information and the likelihood of identifiable

information even with full anonymization in what is a relatively small group of practices. There is also a risk of further impact in future discussions and negotiations with practices including pressures, potential closures and also in the current environment of pandemic planning, and we would hence have a significant concern about this information being released.

19. Disclosure of the requested information would enable anyone to determine how much of the Global Sum payment is given to each identified GP practice and, in respect of single-handed practices, to the individual contractor.

20. The public interest is in favour of maintaining the exemption because:

    20.1. Releasing the requested information would prejudice the collaborative relationship between the HSCB and GP practices which underpins the delivery of those GP services;
    20.2. Releasing the information would be detrimental to the goodwill that exists between the HSCB and GP practices which would adversely affect placing of displaced patients;
    20.3. Many GP practices have a single or two practitioners.

21. The BSO has offered to explain the weighting and calculations which are done in accordance with the disclosed Global Sum calculation.

Response of the HSCB and the BSO dated 12 March 2021

22. The relevant interests are commercial i.e. the contracts the HSCB enters into with GPs in Northern Ireland under the 2004 Regulations.

23. The prejudice to commercial interests includes the damage to the working relationship between GPs and the HSCB.

24. The prejudice relied on includes the damage to the working relationship between the GPs and HSCB at a time when it is increasingly fundamental to the HSCB discharging its legal functions and delivering responsive GP services. The HSCB relies on the goodwill of GPs to absorb additional demand in relation to enhanced services.

Evidence

25. We have read an open and a closed bundle of documents, which we have taken account of where relevant. The closed bundle contains the disputed information, so that is necessary to withhold that information in order not to defeat the purpose of these proceedings.

Legal framework

S 43 – Commercial interests

26. Section 43(2) provides

> Information is exempt information if its disclosure under this Act, would, or would be likely to prejudice the commercial interests of any person (including the public authority holding it)

27. 'Commercial interests' should be interpreted broadly. The ICO Guidance states that a commercial interest relates to a person's ability to participate competitively in a commercial activity.

28. The exemption is prejudice based. 'Would or would be likely to' means that the prejudice is more probable than not or that there is a real and significant risk of prejudice. The public authority must show that there is some causative link between the potential disclosure and the prejudice and that the prejudice is real, actual or of substance. The harm must relate to the interests protected by the exemption.

29. S 43 is a qualified exemption, so that the public interest test has to be applied.

The Task of the Tribunal

30. The tribunal's remit is governed by s.58 FOIA. This requires the tribunal to consider whether the decision made by the Commissioner is in accordance with the law or, where the Commissioner's decision involved exercising discretion, whether she should have exercised it differently. The tribunal may receive evidence that was not before the Commissioner and may make different findings of fact from the Commissioner.

Issues

31. The issues we have to determine are as follows:

Commercial interests

1. Are the relevant interests 'commercial interests'?
2. Is the prejudice to commercial interests claimed by the BSO real, actual or of substance?
3. Has the BSO shown that there is some causative link between disclosure and the claimed prejudice?
4. Has the BSO shown that the occurrence of prejudice is more probable than not or, if not, that there is a real and significant risk of the occurrence of that prejudice?
5. If so, does the public interest favour maintaining the exemption?

Discussion and conclusions

32. The prejudice relied on is set out in the submissions of the BSO and HSCB. They argue that releasing the information would affect the commercial interests of the Board and the GP practices because, in essence:

32.1. It would enable anyone to determine how much of the global sum payment is paid to each identified GP practice or the individual contractor;

32.2. The release of this commercially sensitive information would provide valuable market intelligence to GP contractors with respect to their competitors, and in turn this would have a detrimental impact on the relationship between GP practices and the HSCB;

32.3. If they had this knowledge, GP practices would be less willing to absorb displaced patients, making the operation of the system more difficult.

33. 'Commercial interests' has a wide definition. We find that the prejudice relied on by the BSO would be prejudice to commercial interests.

34. It includes, in our view, prejudice to the BSO's negotiating position when attempting to get GP practices to take on additional patients or enhanced services, or prejudice to its ability to operate the system effectively, because the system has a commercial underpinning: it is underpinned by contractual relationships with independent small businesses.

35. It also includes prejudice to the GP practitioners' market position if valuable market intelligence is provided to their competitors, which would affect, for example, the prospects of agreeing a merger.

36. When assessing whether or not prejudice would or would be likely to occur, there is always likely to be an element of speculation because the information has not been released and hard evidence of the effect of its release is accordingly difficult to come by.

37. In this case, BSO and HSCB have given their opinion as to the risks and have sought the opinion of the Chair of the Northern Ireland General Practitioner's Committee.

38. The tribunal, as a matter of common sense, accepts the assertion that there is a real and significant risk that GP practices would be less likely to work with the HSCB in a flexible manner to absorb displaced patients if the requested information were available and they were aware that accommodating the other practice's patients would dilute their total needs index within their existing list.

39. Further the tribunal accepts that at least some GP practices are likely to be put at a commercial disadvantage, if for example a merger was proposed, because their competitors would be aware of this information.

40. Finally the tribunal accepts that the evidence from the NIGPC suggests that at least some GP practices would be opposed to the release (both on the basis that it is commercially sensitive information and on the basis that individual GPs' funding would be identifiable) and that this would therefore be likely to have a detrimental impact on the relationship between the practices and the HSCB which, in the light of the way the system operates, carries a real and significant risk that the operation of the system would be adversely affected. We find that there is a similar risk of perceived unfairness if individual practices' figures are released – even though the funding is based on a universally applied formula. This would also, in our view, be likely to be have a detrimental impact on the relationships and the way the system currently operates.

41. Taking all this into account the tribunal accepts that there is causative link between releasing the information and the prejudice set out by the BSO and the HSCB and accepts that there is a real and significant risk that this prejudice will occur.

42. Looking at the public interest balance, we take account of the particular situation in Northern Ireland as described by the BSO and HSCB. We note that the effective operation of the system depends heavily on goodwill between the HSCB and GP practices in particular in negotiations with practices to deal with absorbing displaced patients. The effective operation of the GP system weighs heavily in the balance.

43. There is a general public interest in transparency in relation to the spending of public money on health and a public interest in ensuring that the funding of GP practices is done fairly. However, we find that this interest is served to a large extent by the disclosure of the detailed information on the formula that is applied and the explanation of its operation.

44. On balance, and taking all the above matters into account, we find that the public interest balance is in favour of maintaining the exemption.

Conclusion

45. For the reasons set out above the appeal is dismissed.

Signed Sophie Buckley

Judge of the First-tier Tribunal

Date: 21 September 2021