Scottish Information Commissioner
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Decision Notice 210/2026

Financial pressures connected to immigration and Council Tax

Authority: Inverclyde Council
Case Ref: 202600881

Summary

The Applicant asked the Authority for information relating to financial pressures upon the Authority leading to an increase in Council Tax. The Authority provided information to the Applicant, but he was dissatisfied that the information provided did not specifically indicate financial pressures attributable to immigrants. The Commissioner investigated and found that the Authority complied with FOISA in responding to the Applicant's request.

Background

1. On 1 March 2026, the Applicant made a request for information to the Authority. He said that he would like to know "[w]hat pressures the [Authority] are under that is leading to [an increase in Council Tax], once again, whilst people in Inverclyde are getting less in return". He also referred to residents in Inverclyde "picking up the bills as immigrants aren't paying a penny for anything".

2. The Authority responded on 16 March 2026. It provided the Applicant with a link to a report submitted to the Authority which broke down the budget gap, the pressures on the budget, the split of funding from the Scottish Government and the Council Tax increases.

3. On 1 April 2026, the Applicant wrote to the Authority, requesting a review of its decision. He stated that he was dissatisfied with the decision because the information provided did not list "all of the financial pressures these immigrants have caused to the indigenous population…".

4. The Authority notified the Applicant of the outcome of its review on 1 May 2026. It confirmed that it was satisfied that the report provided in its initial response contained the information requested (i.e. information about the financial pressures experienced by the Authority and

the context in which the Authority decided to increase the rate of Council Tax). It also informed the Applicant, in terms of section 17(1) of FOISA, that it did not hold any information about additional costs to the indigenous population of Inverclyde caused by immigrants.

5. On 8 May 2026, 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 considered that it held further information relevant to his request.

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 8 July 2026, 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 related to its interpretation of the request and how it established what information it held falling within the scope of the request.

Commissioner's analysis and findings

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

Section 1(1) – General entitlement

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.

The Applicant's submissions

13. The Applicant submitted that there is at least one set of financial pressures from immigrants that he believed would be recorded by the Authority.

14. Specifically, the Applicant indicated that there was Home Office funding for immigrants and he speculated that, upon the end of this funding, the costs currently met by the Home Office would become a pressure upon the Authority. (The Commissioner understands that the Applicant is referring to various resettlement schemes.)

The Authority's submissions

15. The Authority explained that the request was considered by its Finance Services team. It identified the report provided to the Applicant as part of its initial response as being directly relevant to the request because it contained information about budgetary pressures faced by the Authority and the justification for Council Tax increases.

16. The Authority did not carry out specific searches to identify information on budget pressures attributable to immigrants because budgets and expenditure were not allocated based on the immigration status of the residents who receive the services those budgets fund.

17. The Authority considered there to be no way to isolate costs attributable to "immigrants" or additional costs incurred by "the indigenous population"

18. The Authority highlighted that paragraph 6.2.2 in Part 2 of the Scottish Ministers' Code of Practice on the Exercise of Duties under FOISA and the Environmental Information (Scotland) Regulations 2004 (the Section 60 Code[1]) states that searches for information should focus on systems where staff with a working knowledge of the records relating to the information request consider what information might be held.

The Commissioner's view

19. While the Applicant's initial request could have been expressed more clearly, the Commissioner is satisfied that it was sufficiently clear that the Applicant was seeking information about the financial pressures underlying the proposed Council Tax increases and whether any such pressures were attributable to immigrants.

20. At review stage, the Applicant clarified that his particular interest was in information showing financial pressures identified by the Authority, attributable to immigrants, in relation to the increase of Council Tax.

21. In the circumstances, the Commissioner is satisfied that the clarification provided by the Applicant in his requirement for review did not amount to a new request. He accepts that it was appropriate to, as the Authority did, treat it as a clarification of information already sought in the initial request and to address that information as part of the review outcome.

22. Having considered the information provided in response to the Applicant's request and the explanations and submissions provided during his investigation, the Commissioner accepts that the Authority took adequate and proportionate steps in the circumstances to establish if it held the information that was the focus of the Applicant's requirement for review.

23. Given the nature of this information, the Commissioner is satisfied, in the circumstances, that staff working in the relevant business area of the Authority had sufficient knowledge to confirm whether this information was held or not. In the particular circumstances of this case, he agrees that the Authority's approach was consistent with the recommended best practice set out in the Section 60 Code.

[1] https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2026/03/foi-eir-section-60-code-practice/documents/foi-eir-section-60-code-practice/foi-eir-section-60-code-practice/govscot%3Adocument/foi-eir-section-60-code-practice.pdf

24. The Commissioner is satisfied, on balance, that the Authority does not (and did not, on receipt of the request) hold he information that was the focus of the Applicant's requirement for review

25. 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 that was the focus of the Applicant's requirement for review.

26. While the Commissioner notes the Applicant's belief that the end of Home Office funding would lead to a financial pressure, the Commissioner also acknowledges that this view does not seem to be shared by the Authority. Certainly, the Authority does not appear to consider any such pressure to be connected to the decision to raise Council Tax.

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

18 August 2026