



# Local Government Finance and Valuation Act 1991

## 1991 CHAPTER 51

### *Valuation*

#### **3 Valuation of domestic properties**

- (1) There shall be paid out of money provided by Parliament such sums as may be required to enable a valuation to be carried out, in accordance with the following provisions of this Act, of all domestic properties in Great Britain.
- (2) The valuation shall be carried out—
  - (a) in England and Wales, by the Commissioners of Inland Revenue; and
  - (b) in Scotland, by local assessors, acting under the direction of those Commissioners;and in this Act “local assessors” means the assessors appointed under section 116(2) or (5) (appointment of assessors) of the Local Government (Scotland) Act 1973 for each region and islands area.
- (3) The valuation shall be carried out on such assumptions and in accordance with such principles and by reference to such date as may be prescribed and shall be for the purpose of compiling and maintaining, for each prescribed area, a list of all the domestic properties situated in that area, differentiated according to prescribed bands of values.
- (4) Without prejudice to the generality of their powers, the Commissioners of Inland Revenue may appoint persons who are not in the service of the Crown to assist them in carrying out the valuation; but, except as provided by subsection (5) below, nothing in this section permits the disclosure to any person so appointed of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.
- (5) For the purposes of the valuation the Commissioners of Inland Revenue may disclose to a person appointed under subsection (4) above—

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*Status: This is the original version (as it was originally enacted).*

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- (a) any survey report obtained for any purpose of rating, including non-domestic rating; and
  - (b) any information obtained in the exercise of the powers conferred by section 4 below.
- (6) If any person to whom any report or information is disclosed by virtue of subsection (5) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuation, that person shall be guilty of an offence and liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
  - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (7) The Schedule to this Act shall have effect for determining what is domestic property in England and Wales for the purposes of the valuation; and, where part of any such property is situated in one area and part in another, the property shall be treated for the purposes of the valuation as situated in such one of those areas as may be determined in accordance with regulations made by the Secretary of State.
- (8) In this Act “domestic property” means, in relation to Scotland, any lands and heritages which—
- (a) would, but for the coming into force of section 2(1) and (2) of the 1987 Act, be entered separately in the Valuation Roll; and
  - (b) consist of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house or dwelling houses.
- (9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective in relation to Scotland.