

*These notes refer to the Local Government Finance Act 2012
(c.17) which received Royal Assent on 31 October 2012*

LOCAL GOVERNMENT FINANCE ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Council Tax

Section 18: Power for HMRC to supply information for purposes of rates in Northern Ireland

61. **Section 18** enables Revenue and Customs officials to supply information to the Department of Finance and Personnel in Northern Ireland and the Northern Ireland Housing Executive for prescribed purposes relating to rates. It also provides for offences in relation to the unlawful use of this information. This section largely mirrors the powers provided by section 16 in relation to England, Wales and Scotland.