

*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 17: Power for HMRC to supply information for purposes of council tax*

60. This section amends Schedule 2 to the LGFA 1992, inserting new paragraphs 15A, 15B and 15C to enable Revenue and Customs officials to supply information to billing authorities in England and Wales and local authorities in Scotland for prescribed purposes relating to council tax. It also inserts new paragraph 15D into Schedule 2, providing for offences in relation to the unlawful disclosure of information provided under the preceding paragraphs. It also makes a number of consequential amendments to paragraphs 11, 12 and 16 of Schedule 2 to the LGFA 1992. Finally, it amends paragraph 8 of Schedule 11 to the LGFA 1988 to ensure regulations can be made about the use of information supplied under new paragraph 15A or 15B of Schedule 2 to the LGFA 1992 or section 131 of the Welfare Reform Act 2012 as evidence at a Valuation Tribunal.