



# Enterprise Act 2016

## 2016 CHAPTER 12

### PART 6

#### NON-DOMESTIC RATING

#### **31 Disclosure of HMRC information in connection with non-domestic rating**

- (1) The Local Government Finance Act 1988 is amended as follows.
- (2) In Part 3 (non-domestic rating), after section 63 insert—

##### **“63A Disclosure of Revenue and Customs information**

- (1) An officer of the Valuation Office of Her Majesty’s Revenue and Customs may disclose Revenue and Customs information to a qualifying person for a qualifying purpose.
- (2) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (3) Each of the following is a “qualifying person”—
  - (a) a billing authority;
  - (b) a major precepting authority;
  - (c) a person authorised to exercise any function of an authority within paragraph (a) or (b) relating to non-domestic rating;
  - (d) a person providing services to an authority within paragraph (a) or (b) relating to non-domestic rating;
  - (e) the Secretary of State;
  - (f) the Welsh Ministers;
  - (g) a prescribed person.
- (4) Each of the following is a “qualifying purpose”—
  - (a) enabling or assisting the qualifying person to whom the disclosure is made, or any other qualifying person, to carry out any functions

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*Status: This is the original version (as it was originally enacted).*

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- conferred by or under this Part which are not functions of the Secretary of State or the Welsh Ministers;
- (b) enabling or assisting the Secretary of State or the Welsh Ministers to carry out functions conferred by or under section 53 or 54 (central non-domestic rating), or by or under Schedule 9 so far as relating to central non-domestic rating lists;
  - (c) any other prescribed purpose relating to non-domestic rating.
- (5) In this section—
- “prescribed” means—
    - (a) in relation to England, prescribed by regulations made by the Secretary of State, and
    - (b) in relation to Wales, prescribed by regulations made by the Welsh Ministers;
  - “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005.
- (6) Regulations under this section may only be made with the consent of the Commissioners for Her Majesty’s Revenue and Customs.

### **63B Restrictions on onward disclosure of Revenue and Customs information**

- (1) Information disclosed under section 63A or this section may not be further disclosed unless that further disclosure is—
- (a) to a qualifying person for a qualifying purpose,
  - (b) for the purposes of the initiation or conduct of any proceedings relating to the enforcement of any obligation imposed by or under this Part of this Act,
  - (c) in pursuance of a court order,
  - (d) with the consent of each person to whom the information relates, or
  - (e) required or permitted under any other enactment.
- (2) Information may not be disclosed under subsection (1)(a) to a qualifying person within section 63A(3)(c), (d), (e), (f) or (g) except with the consent of the Commissioners for Her Majesty’s Revenue and Customs (which may be general or specific).
- (3) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (4) A person commits an offence if the person contravenes subsection (1) or (2) by disclosing information relating to a person whose identity—
- (a) is specified in the disclosure, or
  - (b) can be deduced from it.
- (5) It is a defence for a person charged with an offence under this section of disclosing information to prove that the person reasonably believed—
- (a) that the disclosure was lawful, or
  - (b) that the information had already lawfully been made available to the public.

- (6) A person guilty of an offence under this section is liable—
  - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine, or to both;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or to both.
- (7) A prosecution for an offence under this section may be instituted only by or with the consent of the Director of Public Prosecutions.
- (8) In relation to an offence under this section committed before the commencement of section 154(1) of the Criminal Justice Act 2003 (increase in maximum term that may be imposed on summary conviction of offence triable either way) the reference in subsection (6)(a) to 12 months is to be taken as a reference to 6 months.
- (9) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of subsection (1) or (2) (whether or not subsection (4) applies to the contravention).
- (10) In this section—
  - “qualifying person” has the same meaning as in section 63A;
  - “qualifying purpose” has the same meaning as in that section.

### **63C Freedom of information**

- (1) Revenue and customs information relating to a person which has been disclosed under section 63A or 63B is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure) if its further disclosure—
  - (a) would specify the identity of the person to whom the information relates, or
  - (b) would enable the identity of such a person to be deduced.
- (2) In this section “revenue and customs information relating to a person” has the same meaning as in section 19(2) of the Commissioners for Revenue and Customs Act 2005.”
- (3) In section 143 (orders and regulations), in subsection (4ZA) after “section” insert “63A or”.