



# Land Drainage Act 1991

## 1991 CHAPTER 59

### PART IV

#### FINANCIAL PROVISIONS

#### CHAPTER I

##### PROVISION FOR THE EXPENSES OF INTERNAL DRAINAGE BOARDS

##### *[<sup>F1</sup>Disclosure of Revenue and Customs information*

##### Textual Amendments

**F1** Ss. 37A-37C and cross-heading inserted (9.1.2022) by [Environment Act 2021 \(c. 30\)](#), ss. 97(2), 147(2)(n) (with s. 144)

#### **37A 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) an internal drainage board;
  - (b) the Agency;
  - (c) the Natural Resources Body for Wales;
  - (d) a person authorised to exercise any function of a body within paragraph (a), (b) or (c) relating to drainage rates or special levies;

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*Changes to legislation:* Land Drainage Act 1991, Cross Heading: Disclosure of Revenue and Customs information is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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- (e) a person providing services to a body within paragraph (a), (b) or (c) relating to drainage rates or special levies;
  - (f) the Secretary of State;
  - (g) the Welsh Ministers;
  - (h) any other person specified in regulations made by the appropriate national authority.
- (4) Each of the following is a “qualifying purpose”—
  - (a) enabling the qualifying person to whom the disclosure is made, or any other qualifying person, to carry out any functions conferred by or under Chapter 1 or 2 of this Part or section 75 of the Local Government Finance Act 1988;
  - (b) enabling the qualifying person to whom the disclosure is made, or any other qualifying person, to determine for the purposes of Part 1 how functions mentioned in paragraph (a) might be exercised by—
    - (i) an internal drainage board which is proposed to be constituted under that Part, or
    - (ii) the drainage board for an internal drainage district which is proposed to be constituted under that Part.
- (5) Regulations under subsection (3)(h) may only be made with the consent of the Commissioners for Her Majesty’s Revenue and Customs.
- (6) Regulations may not be made under subsection (3)(h) by the Secretary of State unless a draft of the instrument containing the regulations has been laid before, and approved by a resolution of, each House of Parliament.
- (7) Regulations may not be made under subsection (3)(h) by the Welsh Ministers unless a draft of the instrument containing the regulations has been laid before, and approved by a resolution of, Senedd Cymru.
- (8) In this section—
  - “the appropriate national authority” means—
    - (a) the Secretary of State in relation to English internal drainage districts, and
    - (b) the Welsh Ministers in relation to Welsh internal drainage districts;
  - “drainage rates” means drainage rates made by an internal drainage board under Chapter 2 of this Part;
  - “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005;
  - “special levy” means a special levy issued by an internal drainage board under regulations under section 75 of the Local Government Finance Act 1988.

### **37B Restrictions on onward disclosure of Revenue and Customs information**

- (1) Information disclosed under section 37A or this section may not be further disclosed unless that further disclosure is—
  - (a) to a qualifying person for a qualifying purpose,
  - (b) in pursuance of a court order,
  - (c) with the consent of each person to whom the information relates,
  - (d) required under any other enactment, or

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- (e) permitted under any other enactment.
- (2) Information may not be disclosed—
  - (a) under subsection (1)(a) to a qualifying person within section 37A(3)(d), (e), (f) or (g),
  - (b) under subsection (1)(a) to a person who is a qualifying person by virtue of regulations under section 37A(3)(h), where those regulations specify that this subsection is to apply in relation to the person, or
  - (c) under subsection (1)(e),
 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 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 [<sup>F2</sup>the general limit in a magistrates’ court], to a fine or to both;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both.
- (7) A prosecution 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 [<sup>F3</sup>2 May 2022] the reference in subsection (6)(a) to [<sup>F4</sup>the general limit in a magistrates’ court] is to be read 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 37A;
  - “qualifying purpose” has the same meaning as in that section.

#### Textual Amendments

- F2** Words in s. 37B(6)(a) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), [Sch. Pt. 1](#)

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- F3** Words in s. 37B(8) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F4** Words in s. 37B(8) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**

### **37C Further provisions about disclosure under section 37A or 37B**

- (1) A disclosure of information under section 37A or 37B does not breach—
  - (a) any obligation of confidence owed by the person making the disclosure, or
  - (b) any other restriction on the disclosure of information (however imposed).
- (2) But nothing in section 37A or 37B authorises the making of a disclosure—
  - (a) if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, take the powers conferred by those sections into account), or
  - (b) which is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016.
- (3) Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 is fully in force, subsection (2)(b) has effect as if it included a reference to that Part.
- (4) Revenue and customs information relating to a person which has been disclosed under section 37A or 37B 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.
- (5) In subsection (4) “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.
- (6) In this section “data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act).]

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 37(5A)-(5D) inserted by [2016 anaw 3 s. 83\(2\)\(b\)](#)
- s. 37(5A) substituted in earlier affecting provision 2016 anaw 3, s. 83(2)(b) by [2021 c. 30 s. 95\(2\)\(b\)\(i\)](#)
- s. 37(5B)(5C) words substituted in earlier affecting provision 2016 anaw 3, s. 83(2)(b) by [2021 c. 30 s. 95\(2\)\(b\)\(ii\)](#)
- s. 37(5D)(5E) substituted in earlier affecting provision 2016 anaw 3, s. 83(2)(b) by [2021 c. 30 s. 95\(2\)\(b\)\(ii\)](#)