



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER II

VALUATION LISTS

The lists

21 Valuations for purposes of lists.

- (1) The Commissioners of Inland Revenue shall—
- (a) carry out such valuations of dwellings in England and Wales;
 - (b) furnish listing officers with such information obtained in carrying out the valuations or in the exercise of the powers conferred by section 27 below; and
 - (c) disclose to such officers such contents of particulars delivered documents, as they consider necessary or expedient for the purpose of facilitating the compilation and maintenance by those officers of valuation lists in accordance with this Chapter.
- (2) The valuations shall be carried out by reference to [^{F1}the appropriate date] and on such assumptions and in accordance with such principles as may be prescribed.
- [^{F2}(2A) For the purposes of subsection (2) above, the appropriate date is—
- (a) in relation to a list under section 22, 1st April 1991, and
 - (b) in relation to a list under section 22B, the later of—
 - (i) two years before the date on which the list falls to be compiled, and
 - (ii) such date, if any, within that two year period as may be specified by regulations.
- (2B) The power to make regulations under subsection (2A)(b)(ii) is exercisable—

Changes to legislation: Local Government Finance Act 1992, Section 21 is up to date with all changes known to be in force on or before 06 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](#)

- (a) in relation to a list to be compiled for a billing authority in England, by the Secretary of State, and
 - (b) in relation to a list to be compiled for a billing authority in Wales, by the National Assembly for Wales.]
- (3) 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 valuations.
- (4) For the purposes of the valuations the Commissioners of Inland Revenue may disclose to a person appointed under subsection (3) above—
 - (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 27 below.
- (5) If any person to whom any report or information is disclosed by virtue of subsection (4) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuations, he shall be 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.
- (6) Except as provided by subsection (4) above, nothing in this section permits the disclosure to any person appointed under subsection (3) above of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.

Textual Amendments

- F1** Words in s. 21(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 44](#)
- F2** S. 21(2A)(2B) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 44](#)

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

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

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)