



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER II

VALUATION LISTS

Supplemental

27 Information about properties.

(1) In any case where—

- (a) a notice is served by a listing officer or the Commissioners of Inland Revenue on a charging or billing authority, a community charges registration officer or any other person prescribed for the purposes of this subsection;
- (b) the notice requests the supply of information of a description specified in the notice; and
- (c) the information relates to property and is information which the listing officer or the Commissioners reasonably believe will assist him or them in carrying out any of his or their functions,

the authority, officer or other person shall supply the information requested, and shall do so in such form and manner and at such time as the listing officer or the Commissioners specify in the notice.

(2) For the purpose of carrying out any of his functions, a valuation officer may serve on a person who is or has been an owner or occupier of any dwelling a notice—

- (a) requesting him to supply to the officer information which is of a description specified in the notice; and
- (b) stating that the officer believes the information requested will assist him in carrying out his functions.

Changes to legislation: Local Government Finance Act 1992, Section 27 is up to date with all changes known to be in force on or before 15 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

- (3) A person on whom a notice is served under subsection (2) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (4) If a person on whom a notice has been served under subsection (2) above fails without reasonable excuse to comply with subsection (3) above, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) If, in supplying information in purported compliance with subsection (3) above, a person on whom a notice has been served under subsection (2) above—
 - (a) makes a statement which he knows to be false in a material particular; or
 - (b) recklessly makes a statement which is false in a material particular,he shall be liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding level 3 on the standard scale or both.
- (6) If in the course of the exercise of its functions any information comes to the notice of a charging or billing authority which it considers would assist a listing officer in carrying out any of his functions, it shall be the authority's duty to inform the listing officer.
- (7) In carrying out any of his or their functions, a listing officer or the Commissioners of Inland Revenue may also take into account any other information available to him or them, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (8) In this section—
 - “charging authority” shall be construed in accordance with section 144(1) of the 1988 Act;
 - “community charges registration officer” shall be construed in accordance with section 26 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:

- 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\(1\)](#)