



# Local Government Finance Act 2012

## 2012 CHAPTER 17

### *Information sharing*

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

- (1) Schedule 2 to the LGFA 1992 (administration) is amended as follows.
- (2) After paragraph 15 insert—

“15A

- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
- (a) a billing authority in England;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—
- “Revenue and Customs official”,
  - “the Revenue and Customs”, and
  - “function of the Revenue and Customs”,
- have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005.

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government Finance Act 2012, Cross Heading: Information sharing. (See end of Document for details)

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15B

- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
  - (a) a billing authority in Wales;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—
 

“Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;

“prescribed” means prescribed by regulations made by the Welsh Ministers.
- (6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (7) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

15C

- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
  - (a) a local authority;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—

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“Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005; “prescribed” means prescribed by regulations made by the Scottish Ministers.

(6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.

(7) Regulations under this paragraph—

- (a) are subject to the negative procedure; and
- (b) may make—
  - (i) different provision for different purposes, including different provision for different areas or for different authorities, and
  - (ii) such incidental, consequential, transitional or supplementary provision as the Scottish Ministers think necessary or expedient.

15D

(1) A person to whom sub-paragraph (2) applies is guilty of an offence if the person discloses without lawful authority any information—

- (a) which comes to the person by virtue of paragraph 15A, 15B or 15C, and
- (b) which relates to a particular person.

(2) This sub-paragraph applies to—

- (a) a qualifying person for the purpose of paragraph 15A, 15B or 15C;
- (b) a person who is or has been a director, member of the committee of management, manager, secretary or other similar officer of a person within paragraph (a);
- (c) a person who is or has been an employee of such a person.

(3) A person guilty of an offence under this paragraph is liable—

- (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;
- (b) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both.

(4) It is not an offence under this paragraph—

- (a) to disclose information in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be identified from it;
- (b) to disclose information which has previously been disclosed to the public with lawful authority.

(5) It is a defence for a person (“D”) charged with an offence under this paragraph to prove that at the time of the alleged offence—

- (a) D believed that D was making the disclosure in question with lawful authority and had no reasonable cause to believe otherwise, or
- (b) D believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.

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- (6) For the purposes of this paragraph, “lawful authority” has the meaning given by section 123 of the Social Security Administration Act 1992.
- (7) In relation to an offence under this paragraph committed in England and Wales 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 sub-paragraph (3)(b) to 12 months is to be taken as a reference to 6 months.”
- (3) In paragraph 11 (supply of information to authorities: England and Wales), after sub-paragraph (1) insert—
  - “(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—
    - (a) how the person concerned came to be in possession or control of the information;
    - (b) the purpose for which it is requested by the authority.”
- (4) In paragraph 12 (supply of information to authorities: Scotland), after sub-paragraph (1) insert—
  - “(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—
    - (a) how the person concerned came to be in possession or control of the information;
    - (b) the purpose for which it is requested by the authority.”
- (5) In paragraph 16 (supply of information by authorities), after sub-paragraph (2) insert—
  - “(3) Information may be prescribed under sub-paragraph (2)(c) by reference to—
    - (a) how the first-mentioned authority obtained the information;
    - (b) the purpose for which the first-mentioned authority believes that the information would be useful to the other authority.”
- (6) In Schedule 11 to the LGFA 1988, in paragraph 8(3)(ea) (regulations about procedure before tribunals)—
  - (a) for sub-paragraph (iv) substitute—
    - “(iv) paragraph 15A or 15B of Schedule 2 to the 1992 Act or regulations under that Schedule;”,
  - (b) omit the “or” following that sub-paragraph, and
  - (c) after “1996” insert “ or of information supplied under section 131 of the Welfare Reform Act 2012 for purposes relating to council tax; ”.

## **18 Power for HMRC to supply information for purposes of rates in Northern Ireland**

- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to rates.
- (2) The following are qualifying persons—
  - (a) the Department of Finance and Personnel in Northern Ireland (“DFP”);
  - (b) the Northern Ireland Housing Executive (“NIHE”);
  - (c) a person authorised to exercise any function of DFP or NIHE relating to rates;

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- (d) a person providing services to DFP or NIHE relating to rates.
- (3) Information supplied under this section may be used for another prescribed purpose relating to rates.
- (4) Information supplied under this section may be supplied to another qualifying person for a prescribed purpose relating to rates (whether or not that is a purpose for which it was supplied).
- (5) A person to whom subsection (6) applies is guilty of an offence if the person discloses without lawful authority any information—
  - (a) which comes to the person by virtue of this section, and
  - (b) which relates to a particular person.
- (6) This subsection applies to—
  - (a) a qualifying person other than DFP;
  - (b) a person who is or has been a director, member of the committee of management, manager, secretary or other similar officer of a qualifying person;
  - (c) a person who is or has been an employee of a qualifying person.
- (7) A person guilty of an offence under this section is liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;
  - (b) on summary conviction, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum, or both.
- (8) It is not an offence under this section—
  - (a) to disclose information in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be identified from it;
  - (b) to disclose information which has previously been disclosed to the public with lawful authority.
- (9) It is a defence for a person (“D”) charged with an offence under this section to prove that at the time of the alleged offence—
  - (a) D believed that D was making the disclosure in question with lawful authority and had no reasonable cause to believe otherwise, or
  - (b) D believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.
- (10) For the purposes of this section, “lawful authority” has the meaning given by section 117 of the Social Security Administration (Northern Ireland) Act 1992.
- (11) In this section—
  - “Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;
  - “rates” has the same meaning as in the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I. 28));
  - “prescribed” means prescribed by regulations made by DFP.

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- (12) Regulations under this section must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (13) The power to make regulations under this section is exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979 (S.I. 1979/1573 (N.I. 12)).
- (14) Regulations under this section are to be subject to negative resolution (within the meaning of section 41(6) of the Interpretation Act (Northern Ireland) 1954).

**Changes to legislation:**

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