



Housing and Planning Act 2016

2016 CHAPTER 22

PART 4

SOCIAL HOUSING IN ENGLAND

CHAPTER 3

RENTS FOR HIGH INCOME SOCIAL TENANTS

Mandatory rents for local authority tenants

83 HMRC information

- (1) HMRC may disclose information for the purpose of enabling a local housing authority to determine whether it is obliged by rent regulations to charge a tenant a specific level of rent and what that level is.
- (2) The information may only be disclosed to—
 - (a) a local housing authority,
 - (b) the Secretary of State for the purposes of passing the information to local housing authorities,
 - (c) a public body that has been given the function of passing information between HMRC and local housing authorities by regulations under subsection (3), or
 - (d) a body with which the Secretary of State has made arrangements for the passing of information between HMRC and local housing authorities.
- (3) The Secretary of State may by regulations—
 - (a) give a public body the function mentioned in subsection (2)(c), and
 - (b) make provision about the carrying out of that function.
- (4) The Secretary of State must obtain HMRC's consent before making—
 - (a) arrangements under subsection (2)(d), or

Changes to legislation: *Housing and Planning Act 2016, Section 83 is up to date with all changes known to be in force on or before 11 August 2023. 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*

- (b) regulations under subsection (3).
- (5) Information disclosed under this section to the Secretary of State or to a body mentioned in subsection (2)(c) or (d) may be passed on to a local housing authority for which it is intended.
- (6) Information disclosed under this section may not otherwise be further disclosed without authorisation from HMRC.
- (7) Where a person contravenes subsection (6) by disclosing any revenue and customs information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,
 section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.
- (8) In this section—
 - “HMRC” means the Commissioners for Her Majesty's Revenue and Customs;
 - “revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005;
 - “tenant” includes prospective tenant.

Commencement Information

II [S. 83](#) in force at 1.10.2016 by [S.I. 2016/956](#), [reg. 2\(a\)](#)

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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. 172(1)(a) words renumbered as s. 172(1)(a) by [2017 c. 20 s. 26\(8\)\(a\)\(i\)](#)
- s. 172(1)(b) inserted by [2017 c. 20 s. 26\(8\)\(a\)\(ii\)](#)