



Environment Act 2021

2021 CHAPTER 30

PART 5

WATER

Land drainage

94 Valuation of other land in drainage district: England

- (1) Section 37 of the Land Drainage Act 1991 (apportionment of internal drainage board's drainage expenses) is amended in accordance with subsections (2) and (3).
- (2) In subsection (5), in the words before paragraph (a), after "shall" insert ", subject to subsection (5ZA)".
- (3) After subsection (5) insert—
 - “(5ZA) The Secretary of State may by regulations make provision for the value of other land in an English internal drainage district to be determined in accordance with the regulations.
 - (5ZB) The provision that may be made under subsection (5ZA) includes, in particular, provision—
 - (a) about methods to be applied, or factors to be taken into account, in determining the value of land;
 - (b) for the value of land to be determined on the basis of estimates, assumptions or averages;
 - (c) for the value of land to be determined by reference to such time or times as may be specified in the regulations;
 - (d) for the value of land to be determined by reference to the value shown for the time being in a list or register prepared for the purposes of another enactment;
 - (e) for determining the value of land which is only partly within the internal drainage district in question;

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- (f) for the making of adjustments to what would otherwise be determined to be the value of land;
 - (g) for land to be taken to have a nil value.
- (5ZC) Regulations under subsection (5ZA) may apply in relation to—
- (a) English drainage boards specified in the regulations;
 - (b) English drainage boards of a description specified in the regulations;
 - (c) all English drainage boards.
- (5ZD) Provision made by virtue of subsection (5ZC) may, in particular, include provision for an English drainage board—
- (a) to elect that the regulations are to apply to them, and
 - (b) to make such an election in accordance with the procedure specified in the regulations.
- (5ZE) Regulations under subsection (5ZA) may—
- (a) make different provision for different cases, including different provision in relation to different circumstances or different descriptions of English drainage board or of land;
 - (b) make such incidental, supplementary, consequential, transitional, transitory or saving provision as the Secretary of State considers appropriate.
- (5ZF) Provision made by virtue of subsection (5ZE)(b) may include provision which amends or repeals any provision of this Act.
- (5ZG) Before making regulations under subsection (5ZA) the Secretary of State must consult such persons (if any) as the Secretary of State considers appropriate having regard to the extent to which the regulations are, in the view of the Secretary of State, likely to affect the valuation of any land.
- (5ZH) Regulations may not be made under subsection (5ZA) unless a draft of the instrument containing the regulations has been laid before, and approved by a resolution of, each House of Parliament.”
- (4) In section 65(2) of that Act (regulations) after “Subject to” insert “section 37(5ZH)”.

Commencement Information

- I1** S. 94 not in force at Royal Assent, see [s. 147\(3\)](#)
- I2** S. 94 in force at 29.9.2022 by [S.I. 2022/988, reg. 2\(a\)](#)

PROSPECTIVE

95 Valuation of other land in drainage district: Wales

- (1) Section 83 of the Environment (Wales) Act 2016 (which amends the Land Drainage Act 1991) is amended as follows.
- (2) In subsection (2)—
 - (a) for paragraph (a) substitute—

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- “(a) in subsection (5), in the words before paragraph (a), after “subject to subsection (5ZA)” insert “and subject to subsection (5A),”;
- (b) in paragraph (b)—
- (i) for the inserted subsection (5A) substitute—
- “(5A) The Welsh Ministers may by regulations make provision for the value of other land in a Welsh internal drainage district to be determined in accordance with the regulations.”;
- (ii) in each of the inserted subsections (5B) and (5C) for “The regulations” substitute “Regulations under subsection (5A)”;
- (iii) for the inserted subsection (5D) substitute—
- “(5D) Before making regulations under subsection (5A) the Welsh Ministers must consult such persons (if any) as they consider appropriate having regard to the extent to which the regulations are, in their view, likely to affect the valuation of any land.
- (5E) Regulations may not be made under subsection (5A) unless a draft of the instrument containing them has been laid before, and approved by a resolution of, Senedd Cymru.”
- (3) For subsection (3) substitute—
- “(3) In section 65(2) (regulations) after “section 37(5ZH)” insert “and (5E),”.”

Commencement Information

I3 S. 95 not in force at Royal Assent, see [s. 147\(4\)](#)

96 Valuation of agricultural land in drainage district: England and Wales

- (1) The Land Drainage Act 1991 is amended as follows.
- (2) In section 41 (rates charged by reference to annual value of agricultural land and buildings), in subsection (2), at the end insert—
- “This is subject to section 41A below.”
- (3) After section 41 insert—

“41A Alternative method of calculating annual value of agricultural land and buildings

- (1) The appropriate national authority may by regulations make provision for the annual value of each chargeable property in an internal drainage district to be determined for the purposes of this Chapter by the drainage board for that district in accordance with the regulations.

Any determination made under the regulations is subject to sections 43 and 44 below.

- (2) In this section “the appropriate national authority” means—

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- (a) in the case of any English internal drainage district, the Secretary of State;
 - (b) in the case of any Welsh internal drainage district, the Welsh Ministers.
- (3) Regulations under subsection (1) may, in particular, make provision—
- (a) about the date by which a drainage board are to determine the annual value of each chargeable property in their internal drainage district;
 - (b) about methods to be applied, or factors to be taken into account, in determining the annual value of a chargeable property;
 - (c) for the annual value of a chargeable property to be determined on the basis of estimates, assumptions or averages;
 - (d) for the annual value of a chargeable property to be determined by reference to such time or times as may be specified in the regulations;
 - (e) for the annual value of a chargeable property to be determined by reference to the value shown for the time being in a list or register prepared for the purposes of another enactment;
 - (f) for the annual value of a chargeable property to be determined by reference to the amount payable under a hypothetical transaction involving the property;
 - (g) for determining the annual value of a chargeable property which is only partly within the internal drainage district in question;
 - (h) for the making of adjustments to what would otherwise be determined to be the annual value of a chargeable property;
 - (i) for the determination of the annual value of a chargeable property to be made on behalf of a drainage board by a person, or a person of a description, specified in the regulations;
 - (j) about the appointment by the drainage board of such a person.
- (4) Provision made by virtue of subsection (3)(f) may, in particular, include provision as to—
- (a) the assumptions to be made about—
 - (i) the date of the transaction;
 - (ii) the nature of the transaction;
 - (iii) the characteristics of the parties to the transaction;
 - (iv) the characteristics of the property;
 - (v) the terms of the transaction;
 - (b) any matters relating to the chargeable property which are to be taken into account or disregarded;
 - (c) any matters relating to comparable transactions which are to be taken into account or disregarded.
- (5) Regulations under subsection (1) may make provision which—
- (a) applies to a drainage board which have determined the annual values of the chargeable properties in their internal drainage district for the purposes of this Chapter under the regulations (regardless of whether any of those determinations has been replaced under section 43 below or altered on appeal under section 46 below), and
 - (b) requires the drainage board to make further determinations of those values for those purposes in accordance with the regulations at such

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times or at the end of such periods as may be specified in the regulations.

- (6) Provision made by virtue of subsection (5) may, in particular—
- (a) make provision in relation to such a further determination which is the same as or similar to that made in relation to an initial determination, or
 - (b) apply provision in the regulations relating to an initial determination to a further determination, with or without modifications.
- (7) Regulations made by the Secretary of State under subsection (1) may apply in relation to—
- (a) English drainage boards specified in the regulations;
 - (b) English drainage boards of a description specified in the regulations;
 - (c) all English drainage boards.
- (8) Regulations made by the Welsh Ministers under subsection (1) may apply in relation to—
- (a) Welsh drainage boards specified in the regulations;
 - (b) Welsh drainage boards of a description specified in the regulations;
 - (c) all Welsh drainage boards.
- (9) Provision made by virtue of subsection (7) or (8) may, in particular, include provision for an internal drainage board—
- (a) to elect that the regulations are to apply to them, and
 - (b) to make such an election in accordance with the procedure specified in the regulations.
- (10) Regulations under subsection (1) may—
- (a) make different provision for different cases, including different provision in relation to different circumstances or different descriptions of drainage board or of land;
 - (b) make such incidental, supplementary, consequential, transitional, transitory or saving provision as the appropriate national authority considers appropriate.
- (11) Provision made by virtue of subsection (10)(b) may include provision which amends or repeals any provision of this Act.
- (12) Before making regulations under subsection (1) the appropriate national authority must consult such persons (if any) as the authority considers appropriate having regard to the extent to which the regulations are, in the view of the authority, likely to affect the valuation of any chargeable properties.
- (13) Regulations may not be made under subsection (1) 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.
- (14) Regulations may not be made under subsection (1) 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.”
- (4) In section 42 (determination of annual value)—

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- (a) in subsection (4) after “under this section” insert “or under regulations under section 41A(1) above”;
 - (b) in subsection (5) after “subsections (1) and (2) above” insert “or under regulations under section 41A above”.
- (5) In section 44 (effect of determinations under section 43) in each of subsections (2) and (3) after “Subject to” insert “regulations under section 41A above and to”.
- (6) In section 45 (appeals against determinations of annual value)—
- (a) in subsection (1) after “determination under” insert “regulations under section 41A above or a determination under”;
 - (b) in subsection (3)(b) after “determination under” insert “regulations under section 41A above or a fresh determination under”;
 - (c) in subsection (7) after “determination under” insert “regulations under section 41A above or a determination under”.
- (7) In section 46 (hearing and determination of appeals under section 45) in each of subsections (2)(a), (3), (4), (5), (6), (7) and (8) after “determination under” insert “regulations under section 41A above or a determination under”.
- (8) In section 65(2) (regulations) after “section 37A(6) and (7),” insert “section 41A(13) and (14) and”.

Commencement Information

- I4** S. 96 not in force at Royal Assent, see [s. 147\(3\)\(4\)](#)
- I5** S. 96 in force at 29.9.2022 for specified purposes by [S.I. 2022/988](#), [reg. 2\(b\)](#)

97 Disclosure of Revenue and Customs information

- (1) The Land Drainage Act 1991 is amended as follows.
- (2) After section 37 insert—

“Disclosure of Revenue and Customs information

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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- (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,

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- (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
 - (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 12 months, 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 the coming into force of paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (increase in maximum term that may be imposed on summary conviction of offence triable either way) the reference in subsection (6)(a) to 12 months 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.

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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).”
- (3) In section 65(2) (regulations) after “and (5E),” insert “section 37A(6) and (7),”.
- (4) In section 70 (confidentiality of information obtained by Environment Agency and Natural Resources Body for Wales)—
 - (a) the existing provision becomes subsection (1);
 - (b) after that subsection insert—
 - “(2) Subsection (1) does not apply to information obtained by virtue of section 37A (disclosure of Revenue and Customs information).”
- (5) In section 72(1) (interpretation), at the appropriate places insert—
 - ““enactment” includes an enactment comprised in subordinate legislation within the meaning of the Interpretation Act 1978;”;
 - ““English drainage board” means a drainage board for an English internal drainage district;”;
 - ““English internal drainage district” means an internal drainage district which is wholly or mainly in England;”;

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““Welsh drainage board” means a drainage board for a Welsh internal drainage district;”;

““Welsh internal drainage district” means an internal drainage district which is wholly or mainly in Wales.”.

Commencement Information

I6 S. 97 in force at 9.1.2022, see s. 147(2)(n)

Status:

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