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**Changes to legislation:** Local Government Finance Act 1992, Paragraph 15C is up to date with all changes known to be in force on or before 06 June 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](#)

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## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION

##### *Supply of information to authorities*

- [<sup>F1</sup>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—
- “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.]

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#### **Textual Amendments**

**F1** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 17(2)

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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\(1\)](#)