



Water Act 2014

2014 CHAPTER 21

PART 4

FLOOD INSURANCE

The Flood Reinsurance Scheme

69 Disclosure of HMRC council tax information

- (1) The Commissioners for Her Majesty's Revenue and Customs may disclose relevant HMRC council tax information to any person who requires that information for either of the following descriptions of purposes—
- (a) purposes connected with such scheme as may be established and designated in accordance with section 64 (in any case arising before any scheme is so designated);
 - (b) purposes connected with the FR Scheme (in any case arising after the designation of a scheme in accordance with section 64).
- (2) A person to whom information is disclosed under subsection (1)(a) or (b)—
- (a) may use the information only for the purposes mentioned in subsection (1)(a) or (b), as the case may be;
 - (b) may not further disclose the information except with the consent of the Commissioners.
- (3) In this section—
- “HMRC council tax information” means information which is held for council tax purposes by the Valuation Office of Her Majesty's Revenue and Customs;
- “relevant HMRC council tax information” means HMRC council tax information relating to premises which are household premises and consisting of any of the following—
- (a) the address (including the postcode) of the premises;
 - (b) the council tax valuation band in which the premises fall;

Changes to legislation: Water Act 2014, Section 69 is up to date with all changes known to be in force on or before 18 May 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

- (c) information about when the premises were constructed;
 - (d) the National [^{F1}Address] Gazetteer unique property reference number for the premises;
 - (e) the unique address reference number allocated to the premises by the Valuation Office of Her Majesty's Revenue and Customs.
- (4) The Secretary of State may by regulations amend the definition of “relevant HMRC council tax information” in subsection (3).
- (5) If the Secretary of State by regulations under subsection (4) amends the definition of “relevant HMRC council tax information” to add further descriptions of information, those regulations may include the provision described in subsection (6).
- (6) The regulations may provide that if a person discloses, in contravention of subsection (2)(b), information which is relevant HMRC council tax information by virtue of the regulations and which relates 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, in contravention of section 20(9) of that Act, of revenue and customs information relating to a person whose identity is specified in the disclosure or can be deduced from it.
- (7) The Secretary of State must consult the Commissioners for Her Majesty's Revenue and Customs before making regulations under subsection (4).

Textual Amendments

- F1** Word in s. 69(3)(d) substituted (11.11.2015) by [The Flood Reinsurance \(Scheme Funding and Administration\) Regulations 2015 \(S.I. 2015/1902\)](#), regs. 1(b), **29**

Commencement Information

- II** S. 69 in force at 1.1.2015 in so far as not already in force by [S.I. 2014/3320](#), **art. 4(f)**

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 64-81 repealed by [2014 c. 21 s. 83\(1\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2017/1288, art. 3(c)(d) by [S.I. 2019/706 art. 2](#)
- specified provision(s) amendment to earlier commencing S.I. 2017/462, arts. 4, 5 by [S.I. 2017/926 art. 2](#)