



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Information

10 Disclosure of valuation information to ratepayers

In Schedule 9 to the Act (administration), before paragraph 8 (but after the italic heading “access to information”) insert—

“7B (1) **Sub-paragraph (2)** applies where a person (“P”) who is a ratepayer in respect of a hereditament makes a request to a valuation officer (“V”) for Revenue and Customs information—

- (a) that relates to the hereditament, and
- (b) that V has had regard to in ascertaining the rateable value of the hereditament.

(2) V may disclose the information to P if V considers it reasonable to do so.

(3) A person making a request under this paragraph must make the request—

- (a) using the online facility provided by V for use in connection with requests under this paragraph, or
- (b) in another manner agreed with V.

(4) V may not disclose information under this paragraph if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power conferred by this paragraph is to be taken into account).

(5) In this paragraph—

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act);

“Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (information held in connection with a function of the Revenue and Customs).”