



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Information

11 Disclosure of valuation information to Northern Ireland rating officials

After section 63C of the Act insert—

“63D Disclosure of valuation information to Northern Ireland rating officials

- (1) **Subsection (2)** applies where a Northern Ireland rating official (“R”) makes a request to a valuation officer (“V”) for Revenue and Customs information—
 - (a) that V holds in connection with V’s functions under this Part, and
 - (b) that R reasonably believes will assist R in the performance of any of R’s functions under Part 3 of the 1977 Order (valuation).
- (2) V may disclose the information to R if V considers it reasonable to do so.
- (3) Subject to **subsection (4)**, the disclosure of information under this section does not breach—
 - (a) any obligation of confidence owed by V, or
 - (b) any other restriction on the disclosure of information (however imposed).
- (4) V may not disclose information under this section if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power conferred by this section is to be taken into account).
- (5) Where information is disclosed under this section, the information may not be—
 - (a) used for a purpose other than a purpose relating to the performance of any of R’s functions under Part 3 of the 1977 Order, or
 - (b) further disclosed,

Status: This is the original version (as it was originally enacted).

unless the use of the information for another purpose or the further disclosure (as the case may be) is authorised by [subsection \(6\)](#).

- (6) The use of the information for another purpose or the further disclosure (as the case may be) is authorised by this subsection where—
- (a) the Commissioners for His Majesty’s Revenue and Customs consent (specifically or generally) to it,
 - (b) each person to whom the information relates consents (specifically or generally) to it,
 - (c) it is in pursuance of a court order, or
 - (d) it is required by any other enactment.
- (7) In [subsection \(6\)\(d\)](#), the reference to an enactment does not include—
- (a) an Act of the Scottish Parliament or an instrument made under such an Act,
 - (b) an Act or Measure of Senedd Cymru or an instrument made under such an Act or Measure, or
 - (c) an Act of the Northern Ireland Assembly or an instrument made under such an Act.
- (8) Section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to a disclosure of information in contravention of [subsection \(5\)](#) which relates to a person whose identity is specified in, or can be deduced from, the disclosure as it applies in relation to the disclosure of information in contravention of section 20(9) of that Act.
- (9) Revenue and customs information relating to a person which has been disclosed under this section 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.
- (10) In this section—
- “the 1977 Order” means the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I. 28));
- “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act);
- “Northern Ireland rating official” means an officer appointed under Article 36 of the 1977 Order (the Commissioner, district valuers and the Valuation Office);
- “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);
- “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.”