



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Information

PROSPECTIVE

12 Sharing of information between billing authorities and HMRC

- (1) In section 63A of the Act (disclosure of Revenue and Customs information), after subsection (1) insert—

“(1A) An officer of His Majesty’s Revenue and Customs may disclose Revenue and Customs information to a qualifying person within subsection (3)(a) for a qualifying purpose.”

- (2) After [section 63D](#) of the Act (inserted by [section 11](#) of this Act) insert—

“63E Disclosure of non-domestic rating information to HMRC

- (1) A billing authority may disclose non-domestic rating information to an officer of His Majesty’s Revenue and Customs for the purpose of assisting His Majesty’s Revenue and Customs in carrying out its functions.
- (2) An officer of His Majesty’s Revenue and Customs may require a billing authority to disclose non-domestic rating information to the officer for that purpose.
- (3) No disclosure may be made under this section if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power and duty to disclose information under this section are to be taken into account).
- (4) In this section—

“non-domestic rating information” means information held by a billing authority in connection with the billing authority’s functions under this Part;

Status: Point in time view as at 26/12/2023. This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Section 12. (See end of Document for details)

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

Commencement Information

II S. 12 not in force at Royal Assent, see [s. 19\(4\)\(a\)](#)

Status:

Point in time view as at 26/12/2023. This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Section 12.