

## **Assembly Section**

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Mr Shane McAteer  
Clerk  
Committee for Finance and Personnel  
Room 419  
Parliament Buildings  
Stormont

20 June 2012

**Dear Shane,**

### **LEGISLATIVE CONSENT MOTION: THE SUPPLY OF INFORMATION FROM HM REVENUE AND CUSTOMS FOR RATES PURPOSES**

Further to the letter issued to the Committee on 25 May, I am writing to update the Committee on further developments on legislative provisions dealing with the supply of information from HMRC for rates purposes.

As Members will be aware the Department had been provided with an amendment to the Local Government Finance Bill, with the draft clause from Westminster Parliamentary Counsel providing for the sharing of information from HMRC for rates purposes. The draft clause was provided to the Committee on 17 May. Members were informed that the amendment would be tabled following Second Reading in the House of Lords. This took place on Tuesday 12 June.

While the Northern Ireland provision has been agreed by Counsel an issue has arisen in relation to the sharing of information from HMRC for appeal purposes across the UK. HMRC and Counsel are of the view that this issue should be legislated for, so that information shared for council tax or rates purposes can then be used in any associated appeal. The GB and draft Northern Ireland clause are being considered in light of this.

Members will wish to note that Parliamentary Counsel will not table the NI amendment until this issue has been resolved. While it is not envisaged that the draft clause will materially change in terms of its current content, only to deal with the appeals issue if necessary, Members will wish to note the difficulties that the Department is encountering in having the Clause finalised. Unfortunately this is outside the control of the Department.

For the debate on the legislative consent motion to take place prior to Assembly recess the motion must be laid with the Assembly Business office

next Monday. In light of the above the Department would intend to table a motion as follows, which asks:

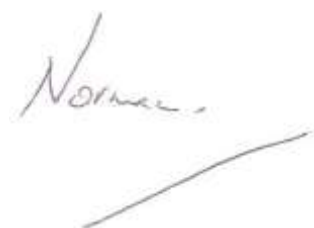
*“That this Assembly agrees in principle that the UK Parliament should consider amendments to the Local Government Finance Bill, as introduced in the House of Lords on 22 May 2012, to make provision for HM Revenue and Customs to supply information for purposes of rates in Northern Ireland”.*

The Department will provide the Committee with a further update on the Clause as soon as possible as well as the detail of any adjustments to the draft clause to deal with the appeals issue, once known.

As the Committee may be aware neither the Legislative Consent Memorandum (nor the Motion in due course) would normally be laid procedurally until after the clause has been actually tabled in the Lords. Due to the timing issues and the need to obtain Assembly clearance prior to recess the Department considers that there is no alternative to the approach laid out in this letter, that is laying the memorandum and motion before the clause has been tabled. The Department has previously advised the Committee of the implications should the Assembly's consent not be provided. The Department would intend to table the legislative consent memorandum this week, and legislative consent motion next Monday 25 June.

The Department regrets that, due to GB timings, that it has not been possible to follow the normal procedures on this matter. The Department would appreciate the Committee's continued co-operation in relation to, and any comments on, this matter.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Norman', followed by a long, sweeping horizontal line.

**NORMAN IRWIN**