

Local Government Finance Bill

AMENDMENTS TO BE MOVED IN COMMITTEE

After Clause 15

BARONESS HANHAM

Insert the following new Clause –

“Power for HMRC to supply information for purposes of rates in Northern Ireland

- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to rates.
- (2) The following are qualifying persons –
 - (a) the Department of Finance and Personnel in Northern Ireland (“DFP”);
 - (b) the Northern Ireland Housing Executive (“NIHE”);
 - (c) a person authorised to exercise any function of DFP or NIHE relating to rates;
 - (d) a person providing services to DFP or NIHE relating to rates.
- (3) Information supplied under this section may be used for another prescribed purpose relating to rates.
- (4) Information supplied under this section may be supplied to another qualifying person for a prescribed purpose relating to rates (whether or not that is a purpose for which it was supplied).
- (5) A person to whom subsection (6) applies is guilty of an offence if the person discloses without lawful authority any information –
 - (a) which comes to the person by virtue of this section, and
 - (b) which relates to a particular person.
- (6) This subsection applies to –
 - (a) a qualifying person other than DFP;

- (b) a person who is or has been a director, member of the committee of management, manager, secretary or other similar officer of a qualifying person;
 - (c) a person who is or has been an employee of a qualifying person.
- (7) A person guilty of an offence under this section is liable –
 - (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;
 - (b) on summary conviction, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum, or both.
- (8) It is not an offence under this section –
 - (a) to disclose information in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be identified from it;
 - (b) to disclose information which has previously been disclosed to the public with lawful authority.
- (9) It is a defence for a person (“D”) charged with an offence under this section to prove that at the time of the alleged offence –
 - (a) D believed that D was making the disclosure in question with lawful authority and had no reasonable cause to believe otherwise, or
 - (b) D believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.
- (10) For the purposes of this section, “lawful authority” has the meaning given by section 117 of the Social Security Administration (Northern Ireland) Act 1992.
- (11) In this section –
 - “Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;
 - “rates” has the same meaning as in the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I.28));
 - “prescribed” means prescribed by regulations made by DFP.
- (12) Regulations under this section must not be made except with the consent of the Commissioners for Her Majesty’s Revenue and Customs.
- (13) The power to make regulations under this section is exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979 (S.I. 1979/1573 (N.I.12)).
- (14) Regulations under this section are to be subject to negative resolution (within the meaning of section 41(6) of the Interpretation Act (Northern Ireland) 1954).
- (15) This section comes into force at the end of the period of 2 months beginning with the day on which this Act is passed.”

Clause 19

BARONESS HANHAM

Page 18, line 2, leave out “subsection (2)” and insert “subsections (2) and (2A)”

Page 18, line 3, leave out “Sections 15 and 17 extend” and insert “Section 15 extends”

Page 18, line 3, at end insert —

“(2A) Sections [*Power for HMRC to supply information for purposes of rates in Northern Ireland*] and 17 extend to England and Wales, Scotland and Northern Ireland.”

In the Title

BARONESS HANHAM

Line 2, after “tax;” insert “to make provision about the supply of information for purposes relating to rates in Northern Ireland;”

