

SCHEDULES

SCHEDULE 3

Section 22.

COMMUNITY CHARGES: PENALTIES

Imposition by authority

- 1 (1) Where a person (other than an authority) is requested to supply information under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority making the request may impose a penalty of £50 on him if—
 - (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority a second time to supply the same information under the same provision, the authority may impose a further penalty of £200 on him if—
 - (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (3) Where a person is requested by an authority to allow it to inspect records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority may impose a penalty of £50 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (4) Where a penalty has been imposed on a person under sub-paragraph (3) above and he is requested by the authority a second time to allow it to inspect the same records under the same provision, the authority may impose a further penalty of £200 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (5) Where a person is requested by an authority to send a copy of records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority may impose a penalty of £50 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (6) Where a penalty has been imposed on a person under sub-paragraph (5) above and he is requested by the authority a second time to send a copy of the same records under the same provision, the authority may impose a further penalty of £200 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (7) Where a person, in purported compliance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, knowingly submits a return which is inaccurate in a material particular, the authority concerned may impose on him a penalty of £50.

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

- (8) An authority may quash a penalty imposed by it.

Imposition by registration officer

- 2 (1) Where a person—
- (a) fails without reasonable excuse to compile or retain records in accordance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, or
 - (b) in purported compliance with such provision knowingly compiles a record which is inaccurate in a material particular,
- the registration officer for the authority concerned may impose a penalty of £50 on him.
- (2) Where a penalty has been imposed on a person under sub-paragraph (1) above and as regards the same community charge—
- (a) he fails without reasonable excuse to compile or retain records in accordance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, or
 - (b) in purported compliance with such provision he knowingly compiles a record which is inaccurate in a material particular,
- the registration officer for the authority concerned may impose a further penalty of £200 on him.
- (3) Where a person is requested by a registration officer to allow him to inspect records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the officer may impose a penalty of £50 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (4) Where a penalty has been imposed on a person under sub-paragraph (3) above and he is requested by the officer a second time to allow him to inspect the same records under the same provision, the officer may impose a further penalty of £200 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (5) Where a person is requested by a registration officer to send a copy of records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the officer may impose a penalty of £50 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (6) Where a penalty has been imposed on a person under sub-paragraph (5) above and he is requested by the officer a second time to send a copy of the same records under the same provision, the officer may impose a further penalty of £200 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (7) Where a person fails without reasonable excuse—
- (a) to inform a contributor in accordance with any provision included in regulations under paragraph 4(2)(e) of Schedule 2 above,
 - (b) to supply information in accordance with such a provision, or
 - (c) to supply a receipt in accordance with such a provision,
- the registration officer for the authority concerned may impose a penalty of £50 on him in respect of any (or each) such failure.

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

- (8) Where a person is requested to supply information under any provision included in regulations under paragraph 7, 8 or 9 of Schedule 2 above, the officer making the request may impose a penalty of £50 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (9) Where a penalty has been imposed on a person under sub-paragraph (8) above and he is requested by the officer a second time to supply the same information under the same provision, the officer may impose a further penalty of £200 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (10) Where a person is requested to supply information under any provision included in regulations under paragraph 7 or 8 of Schedule 2 above, and another person in responding to the request knowingly supplies information which is inaccurate in a material particular, the officer making the request may impose a penalty of £50 on the person supplying the information.
- (11) Where a person fails without reasonable excuse to inform a registration officer in accordance with any provision included in regulations under paragraph 10 of Schedule 2 above the officer may impose a penalty of £50 on him.
- (12) An officer may quash a penalty imposed by him.

General

- 3 Where a person is convicted of an offence, the conduct by reason of which he is convicted shall not also allow a penalty to be imposed under paragraph 1 or 2 above.
- 4 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraphs 1 and 2 above such other sum as appears to them to be justified by the change.
- (2) An order under this paragraph shall not apply in relation to anything done, or any failure which began, before the date on which the order comes into force.
- 5 (1) A penalty under paragraph 1 above shall be paid to the authority imposing it.
- (2) A penalty under paragraph 2 above shall be paid to the authority for which the registration officer imposing it is the registration officer.
- 6 (1) The Secretary of State may make regulations containing provision as to the collection of amounts payable as penalties under paragraph 1 or 2 above.
- (2) The regulations may include provision for the collection of such amounts (including provision about instalments and notices) which is equivalent to that made in regulations under Schedule 2 above for the collection of amounts persons are liable to pay in respect of community charges subject to any modifications the Secretary of State sees fit.

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

- (3) The regulations may include provision that, where the imposition of a penalty is subject to an appeal or arbitration, no amount shall be payable in respect of the penalty while the appeal or arbitration is outstanding.
- (4) The regulations may include rules for ascertaining whether an imposition is subject to an appeal or arbitration, and whether an appeal or arbitration is outstanding; and the regulations may treat an appeal or arbitration as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
- (5) The regulations may include provision dealing with any case where a penalty is quashed, and may in particular provide for the repayment of an amount or the allowance of an amount by way of deduction against a sum due.
- (6) Provision as to penalties incurred under paragraph 2 (8) to (11) above before 1 April 1990 may be included in regulations under this paragraph notwithstanding that no liability to pay amounts in respect of community charges arises before that date.