

SCHEDULE

Section 17

CONSEQUENTIAL PROVISION

PART 1

PROVISION CONSEQUENTIAL ON SECTIONS 1 TO 3

Consequential amendments of the Act

- 1 The Act is amended as follows.
 - 2 In section 44A (partly occupied hereditaments)—
 - (a) in subsection (1)—
 - (i) after “to apportion” insert “both”;
 - (ii) after “rateable value of the hereditament” insert “, and (where relevant) G as regards the hereditament,”;
 - (iii) after “the apportionment” insert “, or apportionments,”;
 - (b) after subsection (2) insert—

“(2A) The reference in subsection (1) to G as regards the hereditament is a reference to G calculated in accordance with [Schedule 4ZA](#) as regards the hereditament for the day on which the authority makes its requirement.”;
 - (c) in subsection (5), after paragraph (d) insert—

“(e) [paragraph 3](#) of [Schedule 4ZA](#) beginning, or ceasing, to apply in relation to the hereditament.”;
 - (d) in subsection (6)(b), in sub-paragraph (ii), for “section 45A” substitute “[paragraph 2](#) of [Schedule 4ZB](#)”;
 - (e) for subsection (7) substitute—

“(7) In relation to any day for which an apportionment is applicable, [Schedule 4ZA](#) has effect as regards the hereditament as if for [paragraph 10\(2\)](#) there were substituted—

“(2) “A” is—

 - (a) where the day concerned is a day to which [paragraph 3](#) applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;
 - (b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament.
- (2A) In [sub-paragraph \(2\)](#), a “relevant apportionment” means an apportionment under section 44A(1) which

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relates to the hereditament and is treated for the purposes of that section as applicable for the day.””

- (f) in subsection (8)—
- (i) in paragraph (b), in sub-paragraph (ii), for “section 45A” substitute “[paragraph 2 of Schedule 4ZB](#)”;
 - (ii) in paragraph (c), for “an order under section 45(4A) is” substitute “regulations under [paragraph 1\(2\) of Schedule 4ZB](#) are”;
- (g) for subsection (9) substitute—

“(9) In relation to any day for which an apportionment is applicable, [Schedule 4ZA](#) has effect as regards the hereditament as if for [paragraph 10\(2\)](#) there were substituted—

“(2) “A” is the sum of the occupied amount and the unoccupied amount.

(2A) The occupied amount is—

- (a) where the day concerned is a day to which [paragraph 3](#) applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;
- (b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament.

(2B) The unoccupied amount is—

- (a) where the occupied amount is determined in accordance with sub-paragraph (2A)(a), such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the unoccupied part of the hereditament minus such part of G as is so assigned, or
- (b) where the occupied amount is determined in accordance with sub-paragraph (2A)(b), such part of the rateable value as is assigned by a relevant apportionment to the unoccupied part of the hereditament,

divided by the number prescribed by regulations under [paragraph 3\(9\) of Schedule 4ZB](#) (for the purposes of [paragraph 1\(2\)](#) of that Schedule) as it has effect in relation to the hereditament.

(2C) In [sub-paragraphs \(2A\) and \(2B\)](#), a “relevant apportionment” means an apportionment under section 44A(1) which relates to the hereditament and is treated for the purposes of that section as applicable for the day.””

- 3 In section 47 (discretionary relief)—
- (a) in subsection (1)(b)—
 - (i) omit “sections 43(4) to (6B) and 44 above, sections 45(4) to (4D) and 46 above,”;
 - (ii) for “Schedule 7A” substitute “Schedule 4ZA, 4ZB or 7A”;
 - (b) in subsection (5A), for “none of section 43(6) above, section 43(6B) above and subsection (5B) below applies” substitute “neither paragraph 2 of Schedule 4ZA nor subsection (5B) of this section apply”;
 - (c) in subsection (10) for “section 45A” substitute “paragraph 2 of Schedule 4ZB”.
- 4 In section 57A (transitional provision for 2005 onwards: England)—
- (a) in subsection (2)(a) for “, 45A, 54 or 54ZA” substitute “or 54”;
 - (b) for subsection (3) substitute—
 - “(3) The provisions are that the chargeable amount is to be such amount as is found in accordance with rules prescribed under this section instead of in accordance with Schedule 4ZA, 4ZB or 5A (as the case may be).”;
 - (c) in subsection (7), for “whose rateable value exceeds” to the end substitute “as regards which A exceeds, and those as regards which A does not exceed”;
 - (d) after that subsection insert—
 - “(7A) For the purposes of subsection (7)—
 - (a) “A” has the meaning it has in Schedule 4ZA or 4ZB (as the case may be);
 - (b) a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.”
- 5 In section 58 (special provision for 1995 onwards)—
- (a) in subsection (2)(a), for “, 45A, 54 or 54ZA” substitute “or 54”;
 - (b) for subsection (3) substitute—
 - “(3) The provisions are that the chargeable amount is to be such amount as is found in accordance with rules prescribed under this section instead of in accordance with Schedule 4ZA, 4ZB or 5A (as the case may be).”
- 6 In section 63A (disclosure of Revenue and Customs information), in subsection (4)(b), for “, 54 or 54ZA” substitute “or 54”.
- 7 In section 67 (interpretation: other provisions)—
- (a) after subsection (1) insert—
 - “(1A) Unless the context otherwise requires, references to ratepayers are to ratepayers within the meaning of section 43, 45 or 54 (as the case may be).”;
 - (b) for subsection (7) substitute—
 - “(7) Any paragraph of Schedule 4ZA, 4ZB or 5A applies on a particular day if (and only if) it applies immediately before the day ends.”
- 8 In section 143 (orders and regulations)—

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- (a) in subsection (3), for “(3ZA)” substitute “(3C)”;
- (b) omit subsections (3ZA) to (3B);
- (c) before subsection (8) insert—

“(7A) The power to make regulations under [paragraph 3\(3\)](#) or [6\(3\)](#) of [Schedule 4ZA](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7B) The power to make regulations under [paragraph 8\(1\)\(d\)\(ii\)](#) or [10\(9\)](#) of [Schedule 4ZA](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.

(7C) The power to make regulations under [paragraph 1\(2\)](#) or [3\(9\)](#) of [Schedule 4ZB](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7D) The power to make regulations under [paragraph 3\(6\)](#) of [Schedule 4ZB](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.

(7E) The power to make regulations under [paragraph 3\(4\)](#) of [Schedule 5A](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7F) The power to make regulations under [paragraph 6\(8\)](#) of [Schedule 5A](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be

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made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.”

- 9 In Schedule 7 (multipliers)—
- (a) in paragraph 3A(2)(a)(ii), for “section 43(4A) to (4D) above” substitute “[paragraph 4 of Schedule 4ZA](#)”;
 - (b) in paragraph 4A(2)(a)(ii), for “section 43(4A) to (4D) above” substitute “[paragraph 4 of Schedule 4ZA](#)”.

Consequential amendments of other Acts

- 10 In the Localism Act 2011 omit section 70 (small business relief).
- 11 In the Postal Services Act 2011, in Schedule 12 (minor and consequential amendments) omit paragraph 131 and the italic heading before it.
- 12 In the Corporation Tax Act 2010, in Schedule 1 (minor and consequential amendments) omit paragraph 207.
- 13 (1) The Business Rate Supplements Act 2009 is amended as follows.
- (2) In section 11 (liability of non-domestic ratepayers), in subsection (3)(a), for “section 45A of that Act (empty properties: zero rating for charities and amateur sports clubs)” substitute “[paragraph 2 of Schedule 4ZB](#) to that Act (empty properties: charitable rate relief)”.
- (3) In section 12 (rateable value condition)—
- (a) in subsection (5), after “apportionment” in both places it occurs substitute “or apportionments”;
 - (b) for subsection (9) substitute—
“[\(9\) The rateable value of a hereditament on a day is—](#)
 - (a) in a case where the day on which [paragraph 3 of Schedule 4ZA](#) to the Local Government Finance Act 1988 applies in relation to the hereditament, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated minus G (within the meaning of that Schedule), or
 - (b) in any other case, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated.”
- (4) In section 13 (chargeable amount)—
- (a) in subsection (2), for “(3)” substitute “(2A)”;
 - (b) after subsection (2) insert—
“(2A) If [paragraph 2 of Schedule 4ZA](#) to the 1988 Act (charitable rate relief) applies, the amount is calculated by using the formula—

$$\frac{A \times B}{C \times 5}$$

.”

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- (c) in subsection (3), for “section 43(4B) of the 1988 Act (small businesses)” substitute “[paragraph 4 of Schedule 4ZA](#) to the 1988 Act (small business rate relief)”;
 - (d) omit subsection (3A);
 - (e) in subsection (3B), for “section 43(4I) of the 1988 Act (public lavatories applies)” substitute “any of [paragraphs 6](#) (heat networks rate relief), [7](#) (public lavatories rate relief) or [8](#) (rural rate relief) of [Schedule 4ZA](#) to the 1988 Act apply”;
 - (f) omit subsections (4) and (5);
 - (g) for subsection (6), for “section 45(4A) of” substitute “[paragraph 1\(2\)](#) of [Schedule 4ZB](#) to”;
 - (h) omit subsection (6A);
 - (i) in subsection (9) for “section 43(4B), (4F), (4I), (6) or (6B) or 45(4A) or (4D) of” substitute “[paragraph 2, 4, 6, 7 or 8](#) of [Schedule 4ZA](#) or [paragraph 1\(2\)](#) of [Schedule 4ZB](#) to”.
- (5) In section 14 (chargeable amount: supplementary)—
- (a) for subsection (5) substitute—
 - “(5) “E” has the meaning it has for the purposes of [Schedule 4ZA](#) to the 1988 Act.
 - (5A) “N” has the meaning it has for the purposes of [Schedule 4ZB](#) to the 1998 Act.”;
 - (b) in subsection 9(b), for “an order under section 45(4A) of the 1988 Act is” substitute “regulations under [paragraph 1\(2\)](#) of [Schedule 4ZB](#) to the 1988 Act are”.
- 14 (1) The Local Government Act 2003 is amended as follows.
- (2) In section 50 (approval by ballot of business improvement district proposals), in subsection (6), for the words from “that shown” to the end substitute “—
- (a) in a case where the day of the ballot is a day on which [paragraph 3](#) of [Schedule 4ZA](#) to the Local Government Finance Act 1988 applies in relation to the hereditament, the rateable value shown for that day under section 42(4) of that Act as regards the hereditament minus G (within the meaning of that Schedule), or
 - (b) in any other case, the rateable value shown for that day under section 42(4) of that Act as regards the hereditament.”
- (3) Omit section 61 (small business relief).
- (4) In section 63 (rural settlement lists) omit subsection (2).
- (5) In section 64 (relief for registered community amateur sports clubs) omit subsection (1).
- 15 In the Postal Services Act 2000, in Schedule 8 (amendment of enactments) omit [paragraph 21](#) and the italic heading before it.
- 16 In the Local Government and Rating Act 1997, in Schedule 1 (relief from non-domestic rates for general stores etc in rural settlements: England and Wales) omit [paragraphs 2, 5 and 6](#).

- 17 In the National Heritage Act 1980, in Schedule 1 (the trustees of the National Heritage Memorial Fund), in paragraph 2 (status), for “Sections 43(6), 45A and 47 of” substitute “Section 47 of, and [paragraph 2 of Schedule 4ZA](#), [paragraph 2 of Schedule 4ZB](#) and [paragraph 2 of Schedule 5A](#) to,”.

Repeals of spent and superseded Acts

- 18 (1) The following Acts are repealed—
- (a) the Non-Domestic Rating (Public Lavatories) Act 2021;
 - (b) the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018;
 - (c) the Rating (Empty Properties) Act 2007;
 - (d) the Rating (Former Agricultural Premises and Rural Shops) Act 2001.
- (2) The repeal of the Rating (Empty Properties) Act 2007 does not affect the amendments made by paragraph 4 of the Schedule to that Act.

PART 2

PROVISION CONSEQUENTIAL ON SECTIONS [5](#) AND [6](#)

- 19 The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 ([S.I. 2022/1403](#)) are amended as follows.
- 20 In regulation 3 (interpretation), in paragraph (1) omit the definitions of—
- (a) “early relevant year”;
 - (b) “final relevant year”.
- 21 (1) Regulation 4 (relevant period, relevant day and relevant year) is amended as follows.
- (2) In paragraph (1), for “2028” substitute “2026”.
 - (3) In paragraph (3), for “, 2025 or 2027” substitute “or 2025”.
 - (4) Omit paragraphs (4) and (5).
- 22 In regulation 6 (special authorities), in paragraph (1), for “an early” substitute “a”.
- 23 (1) Regulation 7 (notional chargeable amount: early relevant years) is amended as follows.
- (2) In the heading, omit “: early relevant years”.
 - (3) In paragraph (1), for “an early” substitute “a”.
- 24 In regulation 9 (base liability for early relevant years subsequent to 2023-24), in the heading, for “early relevant years subsequent to 2023-24” substitute “2024-25 and 2025-26”.
- 25 (1) Regulation 10 (appropriate fraction) is amended as follows.
- (2) In paragraph (1), for “an early” substitute “a”.
 - (3) In paragraph (7), in sub-paragraph (b), in the opening words, omit “early”.
- 26 In regulation 11 (application of regulation 12), in paragraph (1), in the words before sub-paragraph (a), for “an early” substitute “a”.

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- 27 In regulation 12 (rules for determining chargeable amount: early relevant years), in the heading, omit “: early relevant years”.
- 28 Omit regulation 14 (application of regulation 15).
- 29 Omit regulation 15 (rules for determining chargeable amounts: final relevant year).
- 30 In regulation 16 (change in rateable value on 1st April 2023), in paragraph (2)—
- (a) for “: early relevant years,” substitute “) and”;
 - (b) omit “and 15 (rules for determining chargeable amount: final relevant year)”.
- 31 (1) The Schedule (splits and mergers) is amended as follows.
- (2) In paragraph 2 (rules for determination of chargeable amount for new hereditament: splits on 1st April 2023), in sub-paragraph (1), omit “early”.
 - (3) In paragraph 3 (rules for determination of chargeable amount for new hereditament: mergers on 1st April 2023), in sub-paragraph (1) omit “early”.
 - (4) In paragraph 4 (rules for determining chargeable amount for new hereditament: splits after 1st April 2023 in an early relevant year)—
 - (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “and in an early relevant year”.
 - (5) In paragraph 5 (rules for determining chargeable amount for new hereditament: mergers after 1st April 2023 in an early relevant year)—
 - (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “in an early relevant year”.
 - (6) In paragraph 6 (changes in the value of new hereditament: early relevant year of creation)—
 - (a) in the heading, omit “early”;
 - (b) in sub-paragraphs (1) and (3), for “an early” substitute “a”.
 - (7) In paragraph 7 (notional chargeable amount for new hereditament: early relevant years)—
 - (a) in the heading, omit “: early relevant years”;
 - (b) in sub-paragraph (1) for “an early” substitute “a”.
 - (8) In paragraph 8 (base liability for the early relevant year after the year in which the creation day falls)—
 - (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), for “an early” substitute “the”.
 - (9) In paragraph 9 (base liability for subsequent early relevant years for new hereditament)—
 - (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), omit “early”.

- (10) In paragraph 10 (rateable value: hereditament split or merged after 1st April 2023), in sub-paragraph (2)—
- (a) after paragraph (a) insert “and”;
 - (b) omit paragraph (c) and the “and” preceding it.

PART 3

PROVISION CONSEQUENTIAL ON SECTION 8

- 32 The Act is amended as follows.
- 33 In section 53 (contents of central lists)—
- (a) in the heading, at the end insert “for Wales”;
 - (b) in subsection (1)—
 - (i) for “Secretary of State” substitute “Welsh Ministers”;
 - (ii) after “hereditament” insert “in Wales”;
 - (c) in subsection (2)—
 - (i) after “list” insert “compiled for Wales”;
 - (ii) after “hereditament” insert “in Wales”;
 - (d) in subsection (5)—
 - (i) after “list” insert “compiled for Wales”;
 - (ii) for “Secretary of State” substitute “Welsh Ministers”.
- 34 In section 54 (central rating: liability) before subsection (8) insert—
- “(7A) Where, in a central non-domestic rating list compiled for England, more than one description of relevant non-domestic hereditament is shown against the ratepayer’s name for a chargeable day the reference in subsection (2)(a) to finding the chargeable amount for each chargeable day is to be read as a reference to finding the chargeable amount for each chargeable day in respect of each description of hereditament shown against the ratepayer’s name for that day.”
- 35 In section 63A (disclosure of Revenue and Customs information), in subsection (4) (b), after “section” insert “52A,”.
- 36 In section 65A (Crown property), in subsection (7), for “power conferred by section” insert “powers conferred by sections 52A(4) or”.
- 37 In section 67 (interpretation: other provisions)—
- (a) after subsection (8) insert—
 - “(8A) In relation to England—
 - (a) any reference to a hereditament required to be shown for a day in a central non-domestic rating list includes a reference to a hereditament which on that day falls within a description required to be shown for the day in the list, and
 - (b) a hereditament is to be treated as shown in a central non-domestic rating list for a day if on that day—
 - (i) it falls within a description of hereditament shown for the day in the list in relation to a person, and

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(ii) it is occupied or (if unoccupied) owned by that person.

(8B) In relation to England, a hereditament falls within a description or class on a particular day if (and only if) it falls within the description or class immediately before the day ends.”;

- (b) in subsection (9), at the beginning insert “In relation to Wales,”;
- (c) in subsection (12), after “non-domestic rate,” insert “or prevent a person or description of hereditament being shown in a list by virtue of a direction under section 52A,”.

38 In [Schedule 5A](#) (inserted by [section 3](#) of this Act), after [paragraph 7](#) insert—

“8 Where, in a central non-domestic rating list compiled for England, more than one description of relevant non-domestic hereditament is shown against the ratepayer’s name for a chargeable day—

- (a) the reference in [paragraph 1](#) to the chargeable amount for a chargeable day is to be read as a reference to the chargeable amount for a chargeable day in respect of a description of hereditament shown against the ratepayer’s name for that day, and
- (b) [paragraph 6](#) of this Schedule has effect as if for [sub-paragraph \(2\)](#) there were substituted—

“(2) “A” is—

- (a) where the day concerned is a day to which [paragraph 3](#) applies, the rateable value shown for the day in the list against the ratepayer’s name in relation to that description of hereditament minus G;
- (b) in any other case, the rateable value shown for the day in the list against the ratepayer’s name in relation to that description of hereditament.””

PART 4

PROVISION CONSEQUENTIAL ON [SECTIONS 12](#) AND [13](#)

Consequential amendments of the Act

39 In section 143 of the Act (orders and regulations)—

- (a) after subsection (9AZA) insert—

“(9AZB) The power of the Commissioners for His Majesty’s Revenue and Customs to make regulations under [paragraph 5FA](#) of Schedule 9 is exercisable by statutory instrument, and no such regulations may be made by the Commissioners unless a draft of the regulations has been laid before and approved by a resolution of each House of Parliament.”;

- (b) in subsection (9AA)—
 - (i) for “an order under [paragraph 5G](#)” substitute “regulations under [paragraph 5FB](#)“;
 - (ii) for “order” in the second place it occurs substitute “regulations”;

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(iii) for “it” substitute “the regulations”.

40 Schedule 9 to the Act (administration) is amended as follows.

41 Before paragraph 5, in the italic heading, at the end insert “*to be provided to valuation officer or billing authority: Wales*”.

42 In paragraph 5, in sub-paragraph (1), in the words before paragraph (a), after “hereditament” insert “situated in Wales”.

43 Before paragraph 5A insert the italic heading—

“Information to be provided to valuation officer or billing authority: penalties: Wales”.

44 Before paragraph 5C insert the italic heading—

“Appeals of decisions of valuation officer or billing authority: Wales”.

45 In paragraph 5C, for sub-paragraph (7) substitute—

“(7) In this paragraph “valuation tribunal” means a valuation tribunal established under paragraph 1 of Schedule 11.”

46 After paragraph 5C insert —

“Supplementary

5CA (1) Subject to [sub-paragraph \(2\)](#), any penalty imposed under [paragraph 5ZA\(1\), \(2\) or \(7\)](#) may be recovered by the officer of His Majesty’s Revenue and Customs concerned as a civil debt due to the officer.

(2) No claim to recover any such penalty may be made before the end of the period within which the penalty must be paid.”

47 After [paragraph 5CA](#) (inserted by [paragraph 46](#)) insert—

“5CB (1) Subject to [sub-paragraph \(2\)](#), any penalty imposed under [sub-paragraph \(1\) or \(3\) of paragraph 5ZC](#) or [sub-paragraph \(3\) of paragraph 5ZD](#) may be recovered by the valuation officer concerned as a civil debt due to the officer.

(2) No claim to recover any such penalty may be made before the end of the period within which the penalty must be paid.”

48 In paragraph 5E, in sub-paragraph (1), for “paragraph” substitute “[paragraphs 5ZC, 5ZD](#) or”.

49 In paragraph 5F—

(a) before sub-paragraph (1) insert—

“(A1) The Secretary of State may by regulations make provision in relation to notices served under [paragraphs 4M and 5ZC](#).”;

(b) in sub-paragraph (1), for the words from the beginning to “Wales,” substitute “The Welsh Ministers”;

(c) after that sub-paragraph insert—

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“(1A) The Commissioners for His Majesty’s Revenue and Customs may by regulations make provision in relation to notices served under [paragraph 5ZA](#).

(1B) The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under [sub-paragraph \(1A\)](#) if and to the extent that the regulations make provision in relation to Wales.”;

(d) in subsection (2), in paragraph (a), for “a valuation officer” substitute “an officer of His Majesty’s Revenue and Customs (including a valuation officer)”.

50 After paragraph 5F insert—

“5FA (1) The Commissioners for His Majesty’s Revenue and Customs may by regulations amend [paragraph 5ZA](#) to increase or decrease the amount of any penalty under that paragraph.

(2) The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under [sub-paragraph \(1\)](#) if and to the extent that the regulations make provision in relation to Wales.”

51 After [paragraph 5FA](#) (inserted by [paragraph 50](#)) insert—

“5FB The Secretary of State may by regulations amend [paragraph 5ZC](#) or [5ZD](#) to increase or decrease the amount of any penalty under those paragraphs.”

52 In paragraph 5G, for the words from the beginning to “Wales,” substitute “The Welsh Ministers”.

53 In paragraph 5H—

(a) for “a valuation officer” substitute “an officer of His Majesty’s Revenue and Customs (including a valuation officer)”;

(b) for “5” substitute “[4M](#), 5, [5ZA](#), [5ZC](#)”.

Consequential amendments of the Business Rate Supplements Act 2009

54 In Schedule 2 to the Business Rate Supplements Act 2009 (BRS-BID arrangements), in paragraph 8 (information), in sub-paragraph (2)—

(a) in paragraph (c), at the end insert “as they had effect before the coming into force of [section 13](#) of, and [Part 4](#) of [the Schedule](#) to, the Non-Domestic Rating Act 2023”;

(b) in paragraph (d), at the end insert “that—

(a) had effect before the coming into force of [section 13](#) of, and [Part 4](#) of [the Schedule](#) to, the Non-Domestic Rating Act 2023 (whether or not the provision is still in force), or

(b) that could have been made before the coming into force of that section and Part of that Schedule.”

Repeal of the Non-Domestic Rating (Preparation for Digital Services) Act 2019

55 The Non-Domestic Rating (Preparation for Digital Services) Act 2019 is repealed.

PART 5

PROVISION CONSEQUENTIAL ON SECTION 15

- 56 In Schedule 7 to the Act, Part 1 (non-domestic rating multipliers) is amended in accordance with paragraphs 57 to 66.
- 57 In the heading to that Part, at the end insert “: Wales”.
- 58 (1) In paragraph 1 (introduction), sub-paragraph (1) is amended as follows.
- (2) After “has effect to determine” insert “, in relation to Wales,”.
- (3) Omit “and, in relation to England, the small business non-domestic rating multiplier”.
- 59 Omit paragraph 2 (general provisions).
- 60 Omit paragraphs 3 and 3A (non-domestic rating multipliers in relation to England: non-revaluation years).
- 61 In paragraph 3B (non-domestic rating multiplier in relation to Wales: non-revaluation years), in sub-paragraph (1) omit “In relation to Wales,”.
- 62 Omit paragraphs 4 and 4A (non-domestic rating multipliers in relation to England: revaluation years).
- 63 In paragraph 4B (non-domestic rating multiplier in relation to Wales: revaluation years) omit “In relation to Wales,”.
- 64 (1) Paragraph 5 (interpretation) is amended as follows.
- (2) In sub-paragraph (1), for “3 to 4B” substitute “3B and 4B”.
- (3) Omit sub-paragraph (2).
- (4) In sub-paragraph (2A) omit “In relation to Wales,”.
- (5) Omit sub-paragraphs (3) to (5).
- (6) For sub-paragraph (5A) substitute—
- “(5A) B is the consumer prices index for September of the financial year preceding the year concerned.
- (5AA) C is the consumer prices index for September of the financial year which precedes that preceding the year concerned.”
- (7) In sub-paragraph (6), in the words before paragraph (a) omit “the Secretary of State’s or, as the case may be,”.
- (8) In sub-paragraph (7), in the words before paragraph (a) omit “the Secretary of State’s or, as the case may be,”.
- (9) Omit sub-paragraphs (8) and (9).
- (10) In sub-paragraph (9A), for “(5A) and (5B)” substitute “(5A) to (5B)”;
- (11) In sub-paragraph (10) omit “to the Secretary of State on such date as he determines or, as the case may be,”.
- (12) Omit sub-paragraph (10A) (inserted by section 15(3)(b) of this Act).
- (13) Omit sub-paragraphs (12) and (13).

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

- (14) In sub-paragraph (13A), in the words before paragraph (a), after “(5A),” insert “(5AA),”.
- 65 (1) Paragraph 6 (supplementary) is amended as follows.
- (2) Omit sub-paragraph (1).
- (3) In paragraph (1A) omit “In relation to Wales,”.
- (4) Omit sub-paragraph (2).
- (5) Omit sub-paragraphs (4) and (4A).
- (6) Omit sub-paragraph (5).
- 66 Omit paragraphs 7 and 8 (special provision for 1990-95).
- 67 (1) In Schedule 7 to the Act, Part 2 (special authority’s multipliers) is amended as follows.
- (2) In paragraph 9 (non-domestic rating multiplier), in sub-paragraph (4), in the definition of “A”—
- (a) omit “so far as relating to England”;
- (b) for “Part 1” substitute “[Part A1](#)”.
- (3) In paragraph 9A (small business non-domestic rating multiplier)—
- (a) in sub-paragraph (2)(b), for “Part 1” substitute “[Part A1](#)”;
- (b) in sub-paragraph (2)(c) omit “, so far as relating to England,”.
- 68 In section 140(2) of the Act (separate administration in England and Wales)—
- (a) omit the “, and” at the end of paragraph (a);
- (b) omit paragraph (b).
- 69 In section 143 of the Act (orders and regulations), for subsection (9) substitute—
- “(9) The powers to make regulations under paragraph [A10\(4\)\(b\)](#) or 5(13A) of Schedule 7 are exercisable as mentioned in that Schedule.”