

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 46. (See end of Document for details)

SCHEDULE

CONSEQUENTIAL PROVISION

PROSPECTIVE

PART 4

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

Consequential amendments of the Act

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.”

Commencement Information

II Sch. para. 46 not in force at Royal Assent, see [s. 19\(4\)\(b\)](#)

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