

SCHEDULE

CONSEQUENTIAL PROVISION

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”;
- (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.

Status: This is the original version (as it was originally enacted).

- (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—
- “(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—

Status: This is the original version (as it was originally enacted).

- (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.