



Local Government and Elections (Wales) Act 2021

2021 asc 1

PART 8

LOCAL GOVERNMENT FINANCE

Non-domestic rating

VALID FROM 01/04/2021

151 Powers of billing authorities to require the supply of information relating to hereditaments

(1) Schedule 9 to the Local Government Finance Act 1988 (c. 41) (administration in relation to non-domestic rating) is amended as follows.

(2) In paragraph 5—

- (a) in sub-paragraph (1A), for “this paragraph” substitute “ sub-paragraph (1) ”;
- (b) after sub-paragraph (1A) (information to be contained in notice given by valuation officer) insert—

“(1B) A billing authority in Wales may serve a notice on a person to whom sub-paragraph (1D) applies, requesting the person to supply to the authority information—

- (a) which is specified in the notice,
- (b) which relates to a hereditament in the authority's area specified in the notice, and
- (c) which the authority reasonably believes will assist it in carrying out functions conferred or imposed on it by or under this Part.

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- (1C) A notice under sub-paragraph (1B) must state that the billing authority believes the information will assist it in carrying out functions conferred or imposed on it by or under this Part.
- (1D) This sub-paragraph applies to—
- (a) a person who is an owner of the hereditament specified in the notice under sub-paragraph (1B);
 - (b) a person who is an occupier of such a hereditament;
 - (c) a person who, in relation to the hereditament specified in the notice under sub-paragraph (1B), is carrying on a business of a description specified in regulations made by the Welsh Ministers.”;
- (c) in sub-paragraph (2), for “this paragraph” substitute “ sub-paragraph (1) ”;
- (d) after sub-paragraph (2) insert—
- “(2A) A person on whom a notice is served under sub-paragraph (1B) must supply the information requested in the form and manner specified in the notice.”;
- (e) in sub-paragraph (4), for “this paragraph” substitute “ sub-paragraph (1) ”;
- (f) after sub-paragraph (4) insert—
- “(5) If a notice has been served on a person under sub-paragraph (1B), and in supplying information in purported compliance with sub-paragraph (2A) the person makes a statement knowing it to be false in a material particular or recklessly makes a statement which is false in a material particular, the person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.”
- (3) In paragraph 5A (penalty for failure to comply with request for information within the required period)—
- (a) in sub-paragraph (1) after “paragraph 5(2)” insert “ or (2A) ”;
 - (b) in sub-paragraph (2)—
 - (i) after “valuation officer” insert “ or, as the case may be, billing authority concerned ”;
 - (ii) in paragraph (a), after “paragraph 5(2)” insert “ or (2A) ”;
 - (c) in sub-paragraph (3), after “paragraph 5(2)” insert “ or (2A) ”.
- (4) In paragraph 5B (power to mitigate or remit penalty), after “valuation officer” insert “ or, as the case may be, billing authority ”.
- (5) In paragraph 5C(6)(a), after “paragraph 5(2)” insert “ or (2A) ”.
- (6) In paragraph 5D(1) (recovery of penalty as civil debt), for the words from “be recovered” to the end substitute “—
- (a) in a case which relates to a request for information made by a valuation officer, be recovered by the valuation officer concerned as a civil debt due to the valuation officer;
 - (b) in a case which relates to a request for information made by a billing authority in Wales, be recovered by the authority concerned as a civil debt due to the authority.”
- (7) In paragraph 5E (destination of penalty receipts)—

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- (a) the existing text becomes sub-paragraph (1);
- (b) after that sub-paragraph insert—
 - “(2) Any sums received by a billing authority in Wales by way of penalty under paragraph 5A above must be paid into the Welsh Consolidated Fund.”
- (8) In paragraph 5F (power of the Welsh Ministers to make regulations in relation to Wales in connection with notices issued by valuation officers), after sub-paragraph (2)(a) insert—
 - “(aa) provision enabling a billing authority in Wales to request or obtain information for the purpose of identifying a person to whom paragraph 5(1D) above applies;”.
- (9) In paragraph 5H (power of valuation officer to require information from billing authorities), after “is to be served” insert “ by the officer ”.
- (10) In section 143 (procedural requirements for orders and regulations), after subsection (9A) insert—
 - “(9AZA) The power of the Welsh Ministers to make regulations under paragraph 5(1D)(c) of Schedule 9 shall be exercisable by statutory instrument, and no such regulations shall be made by them unless a draft of the regulations has been laid before and approved by resolution of Senedd Cymru.”

152 Requirement to supply to billing authorities information relevant to determining liability to non-domestic rates

- (1) The Local Government Finance Act 1988 (c. 41) is amended as follows.
- (2) In Schedule 9 (administration in relation to non-domestic rating), after paragraph 6A insert—

“6AA (1) The Welsh Ministers may by regulations require persons to provide to billing authorities in Wales information relevant to determining—

- (a) whether a person is, as regards a hereditament in Wales, subject to a non-domestic rate in respect of a chargeable financial year;
 - (b) where a person is, as regards a hereditament in Wales, subject to a non-domestic rate, the amount the person is liable to pay.
- (2) Regulations under sub-paragraph (1) must specify—
- (a) the information to be provided,
 - (b) the persons who must provide the information,
 - (c) the circumstances in which the information is to be provided, and
 - (d) the period within which the information is to be provided.
- (3) The regulations may provide that a billing authority may impose a financial penalty on a person who fails to comply with a requirement in the regulations to provide information.
- (4) If provision is made under sub-paragraph (3)—
- (a) the penalty specified in the regulations must be £500;

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- (b) the regulations must require any sum received by a billing authority by way of penalty to be paid into the Welsh Consolidated Fund;
 - (c) the regulations may include provision for any penalty to be recovered by the billing authority concerned as a civil debt due to the authority;
 - (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to require a review of the imposition of the penalty or its amount by the billing authority that imposed the penalty;
 - (e) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to a valuation tribunal established under paragraph 1 of Schedule 11.
- (5) The regulations may provide that a person who knowingly or recklessly provides information required under the regulations which is false in a material particular is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) The Welsh Ministers may by regulations substitute a different amount for the amount for the time being specified in sub-paragraph (4)(a).”
- (3) In section 143 (procedural requirements for orders and regulations), after subsection (9AA) insert—
- “(9AB) The power of the Welsh Ministers to make regulations under paragraph 6AA(1) or (5) of Schedule 9 shall be exercisable by statutory instrument, and no such regulations shall be made by them unless a draft of the regulations has been laid before and approved by resolution of Senedd Cymru.”
- (4) In Part 2 of Schedule 11 (valuation tribunals: Wales), after paragraph 2(ca) insert—
- “(cb) regulations under paragraph 6AA of Schedule 9 above;”.

VALID FROM 01/04/2021

153 Powers of billing authorities to inspect properties

- (1) Schedule 9 to the Local Government Finance Act 1988 (c. 41) (administration in relation to non-domestic rating) is amended as follows.
 - (2) After paragraph 7 (power of valuation officer to enter properties in Wales for the purposes of valuation), insert—
- “7A
- (1) A billing authority in Wales may enter and survey a hereditament in its area if the authority has grounds for believing that the inspection is required for the purpose of carrying out functions conferred or imposed upon it by or under this Part.
 - (2) But the billing authority must obtain the approval of a valuation tribunal established under paragraph 1 of Schedule 11 before it exercises the power under sub-paragraph (1) above.

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- (3) After the tribunal has given its approval, the billing authority must give at least 24 hours' notice in writing of the proposed exercise of the power.
 - (4) A person who proposes to exercise the power under sub-paragraph (1) above must if required produce written evidence of authority to carry out the inspection.
 - (5) A person who wilfully delays or obstructs a person in the exercise of a power under this paragraph is liable on summary conviction to a fine not exceeding level 1 on the standard scale.”
- (3) In the cross-heading preceding paragraph 6B (power of valuation officer to enter properties in England for the purposes of valuation), for “Power” substitute “Powers”.
 - (4) For the cross-heading preceding paragraph 8 (duty of valuation officers to give access to information relating to rating lists), substitute “ Access to information ”.
 - (5) In Part 2 of Schedule 11 (valuation tribunals: Wales), before paragraph 2(d) insert—
“(cc) paragraph 7A of Schedule 9 above;”.

154 Multipliers

- (1) The Local Government Finance Act 1988 (c. 41) is amended as follows.
- (2) In Schedule 7 (non-domestic rating: multipliers)—
 - (a) in paragraph 5(3), at the beginning insert “ In relation to England, ”;
 - (b) in paragraph 5(4), at the beginning insert “ In relation to England, ”;
 - (c) in paragraph 5(5), after “C” insert “ , in relation to England, ”;
 - (d) after paragraph 5(5) insert—
 - “(5A) In relation to Wales—
 - (a) B is the consumer prices index for September of the financial year preceding the year concerned, and
 - (b) C is the consumer prices index for September of the financial year which precedes that preceding the year concerned.
 - (5B) But where the base month for the consumer prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Welsh Ministers calculate would have been the consumer prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.”;
 - (e) after paragraph 5(9) insert—
 - “(9A) References in sub-paragraphs (5A) and (5B) to the consumer prices index are to the general index of consumer prices (for all items) published by the Statistics Board or, if that index is not published for a relevant month, any substituted index or index figures published by the Board.

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- (9B) For the purposes of sub-paragraph (5B) the base month for the retail prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.”;
- (f) after paragraph 5(13) insert—
- “(13A) The Welsh Ministers may by regulations amend, repeal or disapply sub-paragraphs (5A), (5B), (9A) and (9B) so as to—
- (a) substitute for references to the consumer prices index references to another index, or
- (b) provide that—
- (i) B is a figure specified or described in (or calculated in a manner specified in) the regulations;
- (ii) C is a figure so specified or described (or so calculated).
- (13B) The power to make regulations under sub-paragraph (13A) shall be exercisable by statutory instrument.
- (13C) Regulations under sub-paragraph (13A), in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they are approved by resolution of Senedd Cymru before the approval by Senedd Cymru of the local government finance report for the year, or before 1 March in the preceding financial year (whichever is earlier).”;
- (g) in paragraph 5, omit sub-paragraphs (14) and (15);
- (h) after paragraph 6(2) insert—
- “(2A) Where the financial year is one for which the Welsh Ministers have calculated a figure for C under paragraph 5(5B), the notice must contain the figure they have calculated.”;
- (i) after paragraph 6(4B) insert—
- “(4C) A calculation made by the Welsh Ministers under this paragraph is also invalid if made at a time when regulations made under paragraph 5(13A) which are effective in relation to the year have not come into force.”;
- (j) in paragraph 6(5), after “calculation” insert “ made by the Secretary of State ”.
- (3) In section 143 (orders and regulations)—
- (a) in subsection (2), for “or the Treasury” substitute “ , the Treasury or the Welsh Ministers ”;
- (b) in subsection (9), for “The power to make an order” substitute “ The powers to make an order or regulations ”.

155 Amendment of Chapter 3 of Part 5 of the Local Government Finance Act 1988

- (1) Chapter 3 of Part 5 of the Local Government Finance Act 1988 (c. 41) (revenue support grant: Wales) is amended as follows.
- (2) In section 84J (calculation of grant payable to receiving authorities), in subsection (4) after “subsection (1) or” insert “ by virtue of subsection ”.

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- (3) In section 84K (payment of grant to receiving authorities)—
 - (a) in subsection (1), for “section 84J(2)” substitute “ section 84J(1) ”;
 - (b) in subsections (2) and (5), for “under section 84J(4)” substitute “ by virtue of section 84J(2) ”.
- (4) In section 84M (recalculation of grant following amending report), in subsection (6) after “subsection (2) or” insert “ by virtue of subsection ”.
- (5) In section 84N (payment of grant following amending report), in subsections (1) and (4) for “(4)” substitute “ by virtue of section 84M(4) ”.
- (6) In section 84P (information deadlines), in subsection (1) for “under section 84J(2) or (4) or 84M(2) or (4)” substitute “—
 - (a) under section 84J(1) or by virtue of section 84J(2), or
 - (b) under section 84M(2) or by virtue of section 84M(4)”.

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