



# Local Government and Elections (Wales) Act 2021

2021 asc 1

## PART 8

### LOCAL GOVERNMENT FINANCE

#### *Non-domestic rating*

#### **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.

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*Status: This is the original version (as it was originally enacted).*

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- (4) If provision is made under sub-paragraph (3)—
- (a) the penalty specified in the regulations must be £500;
  - (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;”.