



Local Government Act 2003

2003 CHAPTER 26

PART 5

NON-DOMESTIC RATES

72 Provision of information

- (1) Schedule 9 to the 1988 Act (non-domestic rating: administration) is amended as follows.
- (2) In paragraph 5(2) (requested information to be supplied within period of 21 days) there are omitted—
 - (a) the words “if it is in his possession or control, and he shall do so”, and
 - (b) the words “and within the period of 21 days beginning with the day on which the notice is served”.
- (3) Paragraph 5(3) (offence of failing to supply information) is omitted.
- (4) After paragraph 5 there is inserted—

“5A (1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) within the period of 56 days beginning with the day on which the notice is served, he shall be liable to a penalty of £100.

 - (2) Where a person becomes liable to a penalty under sub-paragraph (1) above, the valuation officer shall serve on him a notice (a “penalty notice”) stating—
 - (a) that he has failed to comply with paragraph 5(2) above within the period mentioned in sub-paragraph (1) above,
 - (b) that he is liable to a penalty of £100,
 - (c) the effect of sub-paragraphs (3) and (4) below, and
 - (d) that he has a right of appeal under paragraph 5C below.

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- (3) If the person on whom a penalty notice is served fails to comply with paragraph 5(2) within the period of 21 days beginning with the day on which the notice is served, he shall be liable—
- (a) to a further penalty of £100, and
 - (b) subject to sub-paragraph (4) below, to a further penalty of £20 for each day in respect of which the failure continues after the end of that period.
- (4) The amount to which a person shall be liable under this paragraph in respect of a failure to comply with a notice served under paragraph 5 above shall not exceed the greater of—
- (a) the rateable value of the hereditament concerned for the day on which the penalty notice is served, and
 - (b) £500.
- (5) For the purposes of sub-paragraph (4)(a) above—
- (a) the hereditament concerned is the hereditament in respect of which the notice under paragraph 5 above was served, and
 - (b) a list compiled under this Part shall be used to find the rateable value of the hereditament for the day concerned.
- 5B A valuation officer may mitigate or remit any penalty imposed under paragraph 5A above.
- 5C (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 5A above.
- (2) An appeal under this paragraph must be made before the end of the period of 28 days beginning with the day on which the penalty notice is served.
- (3) An appeal under this paragraph shall not prevent liability to any further penalty or penalties arising under paragraph 5A(3) above.
- (4) An appeal under this paragraph shall be treated as an appeal against the penalty imposed under paragraph 5A(1) above and any further penalty which may be imposed under paragraph 5A(3) above.
- (5) On an appeal under this paragraph the valuation tribunal may mitigate or remit any penalty under paragraph 5A above if it is satisfied on either or both of the grounds specified in sub-paragraph (6) below.
- (6) Those grounds are—
- (a) that the appellant had a reasonable excuse for not complying with paragraph 5(2) above, or
 - (b) that the information requested is not in the possession or control of the appellant.
- 5D (1) Subject to sub-paragraph (2) below, any penalty imposed under paragraph 5A above may be recovered by the valuation officer concerned as a civil debt due to him.
- (2) No claim to recover any such penalty may be made—
- (a) before the end of the period mentioned in paragraph 5C(2) above, or

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- (b) if an appeal is made under paragraph 5C above, before the appeal is finally disposed of.
 - 5E Any sums received by a valuation officer by way of penalty under paragraph 5A above must be paid into the Consolidated Fund.
 - 5F (1) The Secretary of State in relation to England, and the National Assembly of Wales in relation to Wales, may by regulations make provision in relation to notices served under paragraphs 5 and 5A above.
 - (2) The provision that may be made by regulations under this paragraph includes—
 - (a) provision enabling a valuation officer to request or obtain information for the purpose of identifying the owner or occupier of a hereditament;
 - (b) provision enabling a notice to be served on a person either by name or by such description as may be prescribed.
 - 5G The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by order amend paragraph 5A above to increase or decrease the amount of any penalty under that paragraph.
 - 5H Where a valuation officer requires the name or address of a person on whom a notice under paragraph 5 or 5A above is to be served, he may serve a notice on a billing authority which he reasonably believes may have that information requesting the authority to supply him with that information.”
- (5) In Schedule 11 to the 1988 Act (valuation tribunals) in paragraph 2 (jurisdictions) after sub-paragraph (c) there is inserted—
- “(ca) paragraph 5C of Schedule 9 above;”.