

*Status: Point in time view as at 01/05/2008.*

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## SCHEDULES

### SCHEDULE 3

Sections 14(2) and 97(4).

#### PENALTIES

##### *Failure to supply information to or notify billing authority*

- 1 (1) Where a person is requested by a billing authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 to this Act, the authority may impose a penalty of [<sup>F1</sup>£70] on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) In any case where—
- (a) a person is required by any provision included in regulations under paragraph 4, 5, 9 or 10(2) of Schedule 2 to this Act to notify a billing authority; and
  - (b) he fails without reasonable excuse to notify the authority in accordance with the provision,
- the authority may impose a penalty of [<sup>F2</sup>£70] on him.
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of [<sup>F3</sup>£280] on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) An authority may quash a penalty imposed by it under this paragraph.

#### Textual Amendments

- F1** Sum in Sch. 3 para. 1(1) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**
- F2** Sum in Sch. 3 para. 1(2) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**
- F3** Sum in Sch. 3 para. 1(3) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(3)**

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*Failure to supply information to or notify levying authority*

- 2 (1) Where a person is requested by a [<sup>F4</sup>local]authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 or paragraph 5 of Schedule 8 to this Act, the authority may impose a penalty of £50 on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) In any case where—
- (a) a person is required by any provision included in regulations under paragraph 4, 5, 9 or 10(2) of Schedule 2 to this Act to notify a [<sup>F4</sup>local]authority; and
  - (b) he fails to notify the authority in accordance with the provision,
- the authority may impose a penalty of £50 on him.
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of £200 on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) If, after the imposition of a penalty under this paragraph but before the making of an appeal under paragraph 3 below against that imposition, the [<sup>F4</sup>local]authority are satisfied that the person upon whom the penalty was imposed had a reasonable excuse for his failure, they may revoke the imposition of the penalty.

**Textual Amendments**

- F4** Words in **Sch. 3 para. 2** substituted (S.) (1.4.1996) 1994 c. 39, s. 180(1), **Sch. 13 para. 176(17)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

*General*

- 3 (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 1 above.
- (2) A person may appeal to a valuation appeal committee if he is aggrieved by the imposition on him of a penalty under paragraph 2 above.
- (3) Where a penalty is imposed on a person under paragraph 1 or 2 above, and he alleges that there is no power in the case concerned to impose a penalty of the amount imposed, he may appeal under sub-paragraph (1) or (2) above against the imposition.
- 4 Where a person is convicted of an offence, the conduct by reason of which he is convicted shall not also allow a penalty to be imposed under paragraph 1 or 2 above.
- 5 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power

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conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraph 1 or 2 above such other sum as appears to them to be justified by the change.

- (2) An order under this paragraph shall not apply in relation to any failure which began or anything done before the date on which the order comes into force.
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- (1) The Secretary of State may make regulations containing provision as to the collection of amounts payable as penalties under paragraph 1 or 2 above.
  - (2) The regulations may include provision for the collection of such amounts (including provision about instalments and notices) which is equivalent to that made in regulations under paragraphs 2 and 3 of Schedule 2 to this Act for the collection of amounts persons are liable to pay in respect of council tax subject to any modifications the Secretary of State thinks fit.
  - (3) The regulations may include provision that, where the imposition of a penalty is subject to an appeal, no amount shall be payable in respect of the penalty while the appeal is outstanding.
  - (4) The regulations may include rules for ascertaining whether an imposition is subject to an appeal, and whether an appeal is outstanding; and the regulations may treat an appeal as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
  - (5) The regulations may include provisions dealing with any case where a penalty under paragraph 1 or 2 above is quashed or revoked, and may in particular provide for the repayment of an amount or the allowance of an amount by way of deduction against a sum due.
  - (6) In the application of this paragraph to England and Wales, any reference to an appeal includes a reference to an arbitration in pursuance of regulations made under paragraph 4 of Schedule 11 to the 1988 Act (valuation tribunals).

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