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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.
- [<sup>F5</sup>(1A) Where a person is requested by a local authority to supply information under any provision included in regulations under paragraph 4(5B) of Schedule 2, the authority may impose on the person a penalty not exceeding £500 if—
- (a) the person fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision the person 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 [<sup>F6</sup>4][<sup>F6</sup>4(5)] , 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.
- [<sup>F7</sup>(2A) A local authority may impose on a person a penalty not exceeding £500 in any case where—
- (a) the person is required by any provision included in regulations under paragraph 4(5A) of Schedule 2 to notify the authority; and
  - (b) the person fails to notify the authority in accordance with the provision.]
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) [<sup>F8</sup>or (1A)] 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[<sup>F9</sup>, or of an amount not exceeding £500 if the request is under any provision included in regulations under paragraph 4(5B) of Schedule 2,] 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>l ocal]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)**

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- F5** Sch. 3 para. 2(1A) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(a), 5(1)
- F6** Word in Sch. 3 para. 2(2)(a) substituted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(b), 5(1)
- F7** Sch. 3 para. 2(2A) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(c), 5(1)
- F8** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(d)(i), 5(1)
- F9** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(d)(ii), 5(1)

### 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.
- [<sup>F10</sup>(1A) A person (“P”) may appeal to a valuation tribunal if aggrieved by the imposition on P of a penalty under regulations under section 14C, unless P agreed to the imposition of the penalty as an alternative to criminal proceedings being taken against P in respect of the act or omission to which the penalty relates.]
- (2) A person may appeal to [<sup>F11</sup>a valuation appeal committee][<sup>F11</sup>the First-tier Tribunal for Scotland] 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.
- [<sup>F12</sup>(4) Where a penalty is imposed on a person (“P”) under regulations under section 14C, and P alleges that there is no power in the case concerned to impose a penalty of the amount imposed, P may appeal to a valuation tribunal under this sub-paragraph against the imposition.]

### Textual Amendments

- F10** Sch. 3 para. 3(1A) inserted (E.W.) (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 14(6)
- F11** Words in Sch. 3 para. 3(2) substituted (S.) (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), sch. 2 para. 8(8) (with sch. 1 paras. 1-4, 13-20)
- F12** Sch. 3 para. 3(4) inserted (E.W.) (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 14(7)

- 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 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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#### Modifications etc. (not altering text)

**C1** Sch. 3 para. 5(1) functions transferred (W.) (24.5.2018) by [The Welsh Ministers \(Transfer of Functions\) Order 2018 \(S.I. 2018/644\)](#), arts. 1(1), **31**

- 6 (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 [<sup>F13</sup>or under regulations under section 14C].
- (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 [<sup>F14</sup>or under regulations under section 14C] 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).

#### Textual Amendments

**F13** Words in Sch. 3 para. 6(1) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(8)

**F14** Words in Sch. 3 para. 6(5) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(8)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)