



# Non-Domestic Rating Act 2023

## 2023 CHAPTER 53

### *Information*

#### **10 Disclosure of valuation information to ratepayers**

In Schedule 9 to the Act (administration), before paragraph 8 (but after the italic heading “access to information”) insert—

“7B (1) **Sub-paragraph (2)** applies where a person (“P”) who is a ratepayer in respect of a hereditament makes a request to a valuation officer (“V”) for Revenue and Customs information—

- (a) that relates to the hereditament, and
- (b) that V has had regard to in ascertaining the rateable value of the hereditament.

(2) V may disclose the information to P if V considers it reasonable to do so.

(3) A person making a request under this paragraph must make the request—

- (a) using the online facility provided by V for use in connection with requests under this paragraph, or
- (b) in another manner agreed with V.

(4) V may not disclose information under this paragraph if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power conferred by this paragraph is to be taken into account).

(5) In this paragraph—

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act);

“Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (information held in connection with a function of the Revenue and Customs).”

## 11 Disclosure of valuation information to Northern Ireland rating officials

After section 63C of the Act insert—

### “63D Disclosure of valuation information to Northern Ireland rating officials

- (1) [Subsection \(2\)](#) applies where a Northern Ireland rating official (“R”) makes a request to a valuation officer (“V”) for Revenue and Customs information—
  - (a) that V holds in connection with V’s functions under this Part, and
  - (b) that R reasonably believes will assist R in the performance of any of R’s functions under Part 3 of the 1977 Order (valuation).
- (2) V may disclose the information to R if V considers it reasonable to do so.
- (3) Subject to [subsection \(4\)](#), the disclosure of information under this section does not breach—
  - (a) any obligation of confidence owed by V, or
  - (b) any other restriction on the disclosure of information (however imposed).
- (4) V may not disclose information under this section if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power conferred by this section is to be taken into account).
- (5) Where information is disclosed under this section, the information may not be—
  - (a) used for a purpose other than a purpose relating to the performance of any of R’s functions under Part 3 of the 1977 Order, or
  - (b) further disclosed,unless the use of the information for another purpose or the further disclosure (as the case may be) is authorised by [subsection \(6\)](#).
- (6) The use of the information for another purpose or the further disclosure (as the case may be) is authorised by this subsection where—
  - (a) the Commissioners for His Majesty’s Revenue and Customs consent (specifically or generally) to it,
  - (b) each person to whom the information relates consents (specifically or generally) to it,
  - (c) it is in pursuance of a court order, or
  - (d) it is required by any other enactment.
- (7) In [subsection \(6\)\(d\)](#), the reference to an enactment does not include—
  - (a) an Act of the Scottish Parliament or an instrument made under such an Act,
  - (b) an Act or Measure of Senedd Cymru or an instrument made under such an Act or Measure, or
  - (c) an Act of the Northern Ireland Assembly or an instrument made under such an Act.
- (8) Section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to a disclosure of information in

contravention of [subsection \(5\)](#) which relates to a person whose identity is specified in, or can be deduced from, the disclosure as it applies in relation to the disclosure of information in contravention of section 20(9) of that Act.

- (9) Revenue and customs information relating to a person which has been disclosed under this section is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure) if its further disclosure—
- (a) would specify the identity of the person to whom the information relates, or
  - (b) would enable the identity of such a person to be deduced.

- (10) In this section—

“the 1977 Order” means the Rates (Northern Ireland) Order 1977 ([S.I. 1977/2157 \(N.I. 28\)](#));

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act);

“Northern Ireland rating official” means an officer appointed under Article 36 of the 1977 Order (the Commissioner, district valuers and the Valuation Office);

“Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (information held in connection with a function of the Revenue and Customs);

“revenue and customs information relating to a person” has the same meaning as in section 19(2) of the Commissioners for Revenue and Customs Act 2005.”

## **12 Sharing of information between billing authorities and HMRC**

- (1) In section 63A of the Act (disclosure of Revenue and Customs information), after subsection (1) insert—

“(1A) An officer of His Majesty’s Revenue and Customs may disclose Revenue and Customs information to a qualifying person within subsection (3)(a) for a qualifying purpose.”

- (2) After [section 63D](#) of the Act (inserted by [section 11](#) of this Act) insert—

### **“63E Disclosure of non-domestic rating information to HMRC**

- (1) A billing authority may disclose non-domestic rating information to an officer of His Majesty’s Revenue and Customs for the purpose of assisting His Majesty’s Revenue and Customs in carrying out its functions.
- (2) An officer of His Majesty’s Revenue and Customs may require a billing authority to disclose non-domestic rating information to the officer for that purpose.
- (3) No disclosure may be made under this section if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power and duty to disclose information under this section are to be taken into account).

(4) In this section—

“non-domestic rating information” means information held by a billing authority in connection with the billing authority’s functions under this Part;

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act).”

### 13 Requirements for ratepayers etc to provide information

(1) Schedule 9 to the Act (administration) is amended as follows.

(2) After paragraph 4A insert—

*“Information to be provided to His Majesty’s Revenue and Customs*

4B Paragraphs 4C to 4E apply to a person (“P”) who is for the time being a ratepayer in respect of a hereditament (but see paragraph 4G).

4C P must make a taxpayer reference notification to an officer of His Majesty’s Revenue and Customs where P has a taxpayer reference number and—

- (a) P has not previously made a notification in respect of the hereditament mentioned in paragraph 4B, or
- (b) P has previously made such a notification and a taxpayer reference provided in that notification was, or has become, incorrect.

4D P must make a taxpayer reference notification within the period of 60 days beginning with—

- (a) in the circumstances mentioned in paragraph 4C(a), the day on which P becomes a ratepayer in respect of the hereditament mentioned in paragraph 4B;
- (b) in the circumstances mentioned in paragraph 4C(b), the first day on which P knows, or ought to have known, that the taxpayer reference mentioned in that paragraph is incorrect.

4E For the purposes of paragraph 4C, P must make a taxpayer reference notification—

- (a) using the online facility provided by the officer of His Majesty’s Revenue and Customs for use in connection with the provision of a taxpayer reference under that paragraph, or
- (b) in another manner agreed with the officer.

4F (1) For the purposes of paragraphs 4C to 4E—

“taxpayer reference” means any of the following—

- (a) P’s unique taxpayer reference;
- (b) P’s VAT registration number;
- (c) P’s national insurance number;

“taxpayer reference notification” means a notification in respect of the hereditament mentioned in paragraph 4B made by P to an officer of His Majesty’s Revenue and Customs specifying P’s taxpayer reference.

(2) The Commissioners for His Majesty's Revenue and Customs may by regulations amend the definition of "taxpayer reference" in [sub-paragraph \(1\)](#) so as to add, remove or vary items for the time being specified in that definition.

4G The Commissioners for His Majesty's Revenue and Customs may by regulations provide that [paragraphs 4C to 4E](#) do not apply in relation to a person, or group of persons, of a description specified in the regulations.

4H The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under [paragraph 4F\(2\)](#) or [4G](#) if and to the extent that the regulations make provision in relation to Wales."

(3) After [paragraph 4H](#) (inserted by [subsection \(2\)](#)) insert—

*"Information to be provided to valuation officer: England*

4I [Paragraphs 4J to 4L](#) apply, in relation to a hereditament situated in England, to a person ("P") who—

- (a) is for the time being a ratepayer in respect of the hereditament, or
- (b) would be a ratepayer in respect of the hereditament if the hereditament were shown in a list compiled under this Part.

4J (1) P must, within the notification period, provide any notifiable information within P's possession or control to the valuation officer responsible for maintaining the list in which the hereditament is, or would fall to be, shown.

(2) For the purposes of this paragraph and [paragraphs 4K and 4L](#) (and subject to [sub-paragraph \(3\)](#)), information is "notifiable information" if it relates to a change—

- (a) in the identity of P;
- (b) concerning the hereditament that would or might affect the existence, extent or rateable value of the hereditament.

(3) But information is not "notifiable information" unless P knows, or could reasonably be expected to know, that it would assist a valuation officer in carrying out functions conferred or imposed on the officer by or under this Part.

(4) The "notification period" is—

- (a) the period of 60 days beginning with the day on which the change mentioned in [sub-paragraph \(2\)](#) occurs, or
- (b) in relation to information, or information of a description, specified in a notice published by a valuation officer for the purposes of this sub-paragraph, such longer period as may be specified in the notice.

4K P must, within the period of 60 days beginning with 30 April each year, provide confirmation ("annual confirmation") to the valuation officer that—

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- (a) P has provided all notifiable information required to be provided under [paragraph 4J](#) relating to changes occurring in the most recent complete financial year, or
  - (b) P was not required to provide any such notifiable information.
- 4L For the purposes of [paragraphs 4J](#) and [4K](#), P must provide the notifiable information or annual confirmation (as the case may be) to the valuation officer—
- (a) using the online facility provided by the valuation officer for use in connection with the provision of notifiable information or annual confirmation (as the case may be) under that paragraph, or
  - (b) in another manner agreed with the valuation officer.
- 4M (1) A valuation officer may serve a notice (an “information notice”) on a person who is an owner or occupier of a hereditament situated in England requesting that the person supplies to the officer information—
- (a) which is specified in the information notice, and
  - (b) which the officer reasonably believes will assist the officer in carrying out functions conferred or imposed on the officer by or under this Part.
- (2) An information notice under [sub-paragraph \(1\)](#) must state that the officer believes the information requested will assist them in carrying out functions conferred or imposed on them by or under this Part.
- (3) A person on whom an information notice is served must provide the information requested in such form and manner as is specified in the notice within the period of 60 days beginning with the day on which the notice is served.”
- (4) After paragraph 5 insert—

*“Information to be provided to His Majesty’s Revenue and Customs: penalties*

- 5ZA (1) Where a person (“P”) fails to comply with the requirement to make a taxpayer reference notification (within the meaning of [paragraph 4F](#)) in accordance with [paragraph 4C](#), P is liable to a penalty not exceeding £100.
- (2) Where P carelessly or deliberately provides an incorrect taxpayer reference in purported compliance with [paragraph 4C](#), P is liable to a penalty not exceeding £3,000.
- (3) For the purposes of [sub-paragraph \(2\)](#), P is careless if P fails to take reasonable care.
- (4) Where P is liable to a penalty under [sub-paragraph \(1\)](#) or [\(2\)](#), an officer of His Majesty’s Revenue and Customs may serve a notice (a “penalty notice”) on P stating—
- (a) that P has failed to make a taxpayer reference notification in accordance with [paragraph 4C](#),
  - (b) that P is liable to a penalty under [sub-paragraph \(1\)](#) or [\(2\)](#) (as the case may be),
  - (c) the amount of the penalty,
  - (d) the period within which the penalty must be paid,

- (e) that P has a right to require a review under [paragraph 5BA](#), and
  - (f) that P has a right of appeal under [paragraph 5BB](#).
- (5) A penalty notice may be served in relation to one or more liabilities under this paragraph.
- (6) A penalty imposed under [sub-paragraph \(1\)](#) or [\(2\)](#) must be paid within the period of 30 days beginning with the date of the penalty notice (but see [paragraph 5BC\(1\)](#) and [\(2\)](#)).
- (7) Where P is liable to a penalty under [sub-paragraph \(1\)](#) or [\(2\)](#) and fails to comply with the requirement to make a taxpayer reference notification within the period of 30 days beginning with the day on which the penalty notice is served, P is liable to a maximum further penalty of £60 for each day on which the failure continues after the end of that period (but see [sub-paragraph \(8\)](#)).
- (8) P's total liability under [sub-paragraph \(7\)](#) may not exceed £1,800.
- 5ZB An officer of His Majesty's Revenue and Customs may mitigate or remit any penalty imposed under [paragraph 5ZA](#)."
- (5) After [paragraph 5ZB](#) (inserted by [subsection \(4\)](#)) insert—

*"Information to be provided to valuation officer: penalties: England*

- 5ZC (1) Where a person ("P") fails to comply with a valuation notification requirement (including where P makes a false statement in purported compliance with the requirement), P is liable to a penalty the amount of which is determined in accordance with [paragraph 5ZD\(1\)](#).
- (2) Where P knowingly or recklessly makes a false statement in purported compliance with a valuation notification requirement, P commits an offence and is liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both (but see [sub-paragraph \(7\)](#)).
- (3) A valuation officer may, if satisfied beyond reasonable doubt that P has committed an offence under [sub-paragraph \(2\)](#), determine that P is instead liable to a penalty the amount of which is determined in accordance with [paragraph 5ZD\(2\)](#) (see also [sub-paragraphs \(9\)](#) and [\(10\)](#) of this paragraph).
- (4) Where P is liable to a penalty under [sub-paragraph \(1\)](#) or [\(3\)](#), the valuation officer may serve a notice (a "penalty notice") on P stating—
- (a) the valuation notification requirement with which P has failed to comply,
  - (b) that P is liable to a penalty under [sub-paragraph \(1\)](#) or [\(3\)](#) (as the case may be),
  - (c) the amount of the penalty,
  - (d) the period within which the penalty must be paid,
  - (e) in a case where P is liable to a penalty under [sub-paragraph \(1\)](#), the effect of [paragraph 5ZD\(3\)](#),
  - (f) that P has a right to require a review under [paragraph 5BD](#), and

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- (g) that P has a right of appeal under [paragraph 5BE](#).
- (5) A penalty notice may be served in relation to one or more liabilities under this paragraph.
- (6) A penalty imposed under [sub-paragraph \(1\)](#) or [\(3\)](#) must be paid within the period of 30 days beginning with the date of the penalty notice (but see [paragraph 5BF\(1\)](#) and [\(2\)](#)).
- (7) Where a penalty notice is served on P in relation to a liability under [sub-paragraph \(3\)](#) in respect of a false statement—
- (a) no criminal proceedings for an offence under [sub-paragraph \(2\)](#) may be instituted against P, and no further penalty notice may be served, in respect of the false statement before the end of the period within which the liability under [sub-paragraph \(3\)](#) may be discharged as a result of payment or remittance of the penalty;
  - (b) if the liability under [sub-paragraph \(3\)](#) is discharged (for any reason), then in respect of the false statement—
    - (i) no criminal proceedings for an offence under [sub-paragraph \(2\)](#) may be instituted against P (and P may not at any time be convicted of an offence under that sub-paragraph in any proceedings that have already been instituted);
    - (ii) no further penalty notice may be served on P in relation to liability under [sub-paragraph \(3\)](#) in respect of the false statement;
  - (c) if the liability under [sub-paragraph \(3\)](#) is discharged as a result of the payment of the penalty, then, in respect of the false statement, any penalty notice previously served on P in relation to liability under [sub-paragraph \(1\)](#) which has not been discharged ceases to have effect.
- (8) The discharge of liability under [sub-paragraph \(3\)](#) in respect of a false statement as a result of the remittance of a penalty does not prevent a penalty notice being served in relation to any liability under [sub-paragraph \(1\)](#) in respect of that false statement.
- (9) [Sub-paragraph \(10\)](#) applies where—
- (a) a penalty notice is served on P in relation to a liability under [sub-paragraph \(1\)](#) in respect of a false statement,
  - (b) P’s liability under that sub-paragraph has been discharged as a result of P paying the penalty, and
  - (c) either—
    - (i) P is subsequently convicted of an offence under [sub-paragraph \(2\)](#) in respect of the false statement, or
    - (ii) a penalty notice (“the subsequent penalty notice”) is subsequently served on P in relation to a liability under [sub-paragraph \(3\)](#) in respect of the false statement.
- (10) The sentence on conviction, or the amount of the penalty stated in the subsequent penalty notice, must reflect the amount of the penalty paid by P in discharging P’s liability under [sub-paragraph \(1\)](#).



- (11) For the purposes this paragraph and in [paragraphs 5ZD](#) and [5ZE](#)—
- “false statement” means a statement made by P which is false in a material particular;
  - “valuation notification requirement” means a requirement under [paragraph 4J](#) to [4M](#).
- 5ZD (1) Where P is liable to a penalty under [paragraph 5ZC\(1\)](#), the maximum amount of the penalty is the greater of—
- (a) 2% of the rateable value shown in a list compiled under this Part or, if greater, of the actual rateable value of the hereditament concerned for the day on which the liability to the penalty arises, and
  - (b) £900.
- (2) Where P is liable to a penalty under [paragraph 5ZC\(3\)](#), the maximum amount of the penalty is the sum of—
- (a) 3% of the rateable value shown in a list compiled under this Part or, if greater, of the actual rateable value of the hereditament concerned for the day on which the liability to the penalty arises, and
  - (b) £500.
- (3) Where P is liable to a penalty under [paragraph 5ZC\(1\)](#) and fails to comply with the valuation notification requirement within the period of 30 days beginning with the day on which the penalty notice is served, P is liable to a maximum further penalty of £60 for each day on which the failure continues after the end of that period (but see [sub-paragraph \(4\)](#)).
- (4) P’s total liability under [sub-paragraph \(3\)](#) may not exceed £1,800.
- 5ZE (1) For the purposes of [paragraph 5ZD](#)—
- (a) the “actual rateable value” of a hereditament is the rateable value of the hereditament that, disregarding any matter within [sub-paragraph \(2\)](#), would be shown in a list compiled under this Part for the day on which the liability to the penalty arises if P had complied with all valuation notification requirements;
  - (b) the “hereditament concerned” is the hereditament in relation to which the valuation notification requirement applies to P;
  - (c) a list compiled under this Part is to be used to find the rateable value of the hereditament for the day concerned.
- (2) A matter is within this sub-paragraph if—
- (a) a change occurs in relation to it at any time during the period beginning with the specified day and ending with the day on which the liability to the penalty arises, and
  - (b) the change results or would result in a reduction in the rateable value of the hereditament shown in a list compiled under this Part for the day concerned.
- (3) For the purposes of [sub-paragraph \(2\)](#) the “specified day” is—
- (a) where the penalty notice is served in respect of a failure by P to provide notifiable information under [paragraph 4J](#), the first day of the notification period (within the meaning of that paragraph), or

- (b) where the penalty notice is served in respect of a failure by P to provide information that is—
  - (i) required by an information notice under [paragraph 4M\(1\)](#), but
  - (ii) not required to be provided under [paragraph 4J](#), the day on which the information notice is served.

5ZF A valuation officer may mitigate or remit any penalty imposed under [paragraph 5ZC](#) or [5ZD](#).”

(6) After paragraph 5B insert—

*“Reviews and appeals of decisions of His Majesty’s Revenue and Customs*

- 5BA (1) A person (“P”) who is served with a penalty notice under [paragraph 5ZA\(4\)](#) may require a review of the decision to serve the penalty notice.
- (2) P requires a review under [sub-paragraph \(1\)](#) by giving notice to the issuing officer within the period of 30 days beginning with the date of the penalty notice—
- (a) using the online facility provided by the issuing officer for use in connection with notices under this paragraph, or
  - (b) in another manner agreed with the issuing officer.
- (3) [Sub-paragraphs \(4\) to \(9\)](#) apply where P gives notice in accordance with [sub-paragraph \(2\)](#).
- (4) The review must be carried out by a reviewing officer.
- (5) The reviewing officer must have regard to anything done by P or the issuing officer in connection with the decision to serve the penalty notice.
- (6) Otherwise, the nature and extent of the review are to be such as appear appropriate to the reviewing officer in the circumstances.
- (7) The review must conclude that the penalty is to be—
- (a) confirmed,
  - (b) mitigated, or
  - (c) remitted.
- (8) The reviewing officer must notify P of the conclusions of the review and their reasoning within the period of 45 days beginning with the day on which P gave notice under [sub-paragraph \(2\)](#).
- (9) Where a review is required to be carried out under this paragraph but the reviewing officer does not give notice to P within the time period specified in [sub-paragraph \(8\)](#), the reviewing officer is deemed to have notified P that the penalty is confirmed.
- (10) In this paragraph and [paragraph 5BB](#)—
- “issuing officer” means the officer of His Majesty’s Revenue and Customs who served the notice;
  - “reviewing officer” means an officer of His Majesty’s Revenue and Customs other than the officer who served the notice.

- 5BB (1) This paragraph applies where a reviewing officer notifies, or is deemed to have notified, P of the conclusions of a review in accordance with [paragraph 5BA](#).
- (2) P may appeal to the valuation tribunal within the period of 30 days beginning with the day on which the reviewing officer notifies, or is deemed to have notified, P of the conclusions of the review.
- (3) On an appeal under this paragraph the valuation tribunal may mitigate or remit—
- (a) a penalty arising under [paragraph 5ZA\(1\)](#) if it is satisfied—
    - (i) that P had a reasonable excuse for not complying with the requirement specified in [paragraph 4C](#), or
    - (ii) that P has in fact complied with that requirement (including by virtue of P not in fact being required to make a notification or provide any information (as the case may be));
  - (b) a penalty arising under [paragraph 5ZA\(2\)](#) if it is satisfied that P did not carelessly or deliberately make a false statement (within the meaning of that paragraph).
- (4) In this paragraph “valuation tribunal” means—
- (a) for the purposes of an appeal relating to a hereditament situated in England, the Valuation Tribunal for England;
  - (b) for the purposes of an appeal relating to a hereditament situated in Wales, a valuation tribunal established under paragraph 1 of Schedule 11.
- 5BC (1) [Sub-paragraph \(2\)](#) applies, in relation to a penalty imposed under [sub-paragraph \(1\)](#) or [\(2\)](#) of [paragraph 5ZA](#), where P—
- (a) requires a review under [paragraph 5BA](#), or
  - (b) appeals to the valuation tribunal under [paragraph 5BB](#).
- (2) The period within which the penalty must be paid is extended by the period—
- (a) beginning with the day on which P requires a review or appeals to the valuation tribunal, and
  - (b) ending with the day on which the review or appeal is finally determined.
- (3) Neither a review under [paragraph 5BA](#) nor an appeal under [paragraph 5BB](#) prevents liability to any further penalty or penalties arising under [paragraph 5ZA\(7\)](#).
- (4) A review under [paragraph 5BA](#) or an appeal under [paragraph 5BB](#) in respect of a penalty imposed under [sub-paragraph \(1\)](#) or [\(2\)](#) of [paragraph 5ZA](#) (as the case may be) is to be treated as a review of, or appeal against, that penalty and any further penalty which may be imposed under [paragraph 5ZA\(7\)](#).”
- (7) After [paragraph 5BC](#) (inserted by [subsection \(6\)](#)) insert—

*“Reviews and appeals of decisions of valuation officer: England*

- 5BD (1) A person (“P”) who is served with a penalty notice under [paragraph 5ZC\(4\)](#) may require a review of the decision to serve the penalty notice.
- (2) P requires a review under [sub-paragraph \(1\)](#) by giving notice to the issuing officer within the period of 30 days beginning with the date of the penalty notice—
- (a) using the online facility provided by the issuing officer for use in connection with notices under this paragraph, or
  - (b) in another manner agreed with the issuing officer.
- (3) [Sub-paragraphs \(4\) to \(9\)](#) apply where P gives notice in accordance with [sub-paragraph \(2\)](#).
- (4) The review must be carried out by a reviewing officer.
- (5) The reviewing officer must have regard to anything done by P or the issuing officer in connection with the decision to serve the penalty notice.
- (6) Otherwise, the nature and extent of the review are to be such as appear appropriate to the reviewing officer in the circumstances.
- (7) The review must conclude that the penalty is to be—
- (a) confirmed,
  - (b) mitigated, or
  - (c) remitted.
- (8) The reviewing officer must notify P of the conclusions of the review and their reasoning within the period of 45 days beginning with the day on which P gave the notice under [sub-paragraph \(2\)](#).
- (9) Where a review is required to be carried out under this paragraph but the reviewing officer does not give notice to P within the time period specified in [sub-paragraph \(8\)](#), the reviewing officer is deemed to have notified P that the penalty is confirmed.
- (10) In this paragraph and [paragraph 5BE](#)—
- “issuing officer” means the valuation officer who served the notice;
  - “reviewing officer” means a valuation officer other than the officer who served the notice.
- 5BE (1) This paragraph applies where a reviewing officer notifies, or is deemed to have notified, P of the conclusions of a review in accordance with [paragraph 5BD](#).
- (2) P may appeal to the valuation tribunal within the period of 30 days beginning with the day on which the reviewing officer notifies, or is deemed to have notified, P of the conclusions of the review.
- (3) On an appeal under this paragraph the valuation tribunal may mitigate or remit a penalty arising under [paragraph 5ZC\(1\)](#) if it is satisfied—
- (a) that P had a reasonable excuse for not complying with the requirement mentioned in that sub-paragraph, or

- (b) that P has in fact complied with that requirement (including by virtue of P not in fact being required to make a notification or provide any information (as the case may be)).
  - (4) On an appeal under this paragraph the valuation tribunal must remit a penalty arising under [paragraph 5ZC\(3\)](#) unless it is satisfied beyond reasonable doubt that P knowingly or recklessly made a false statement (within the meaning of that paragraph).
  - (5) In this paragraph “valuation tribunal” means the Valuation Tribunal for England.
- 5BF
- (1) [Sub-paragraph \(2\)](#) applies, in relation to a penalty imposed under [paragraph 5ZC\(1\)](#) or [\(3\)](#), where P—
    - (a) requires a review under [paragraph 5BD](#), or
    - (b) appeals to the valuation tribunal under [paragraph 5BE](#).
  - (2) The period within which the penalty must be paid is extended by the period—
    - (a) beginning with the day on which P requires a review or appeals to the valuation tribunal, and
    - (b) ending with the day on which the review or appeal is finally determined.
  - (3) Neither a review under [paragraph 5BD](#) nor an appeal under [paragraph 5BE](#) prevents liability to any further penalty or penalties arising under [paragraph 5ZD\(3\)](#).
  - (4) A review under [paragraph 5BD](#) or an appeal under [paragraph 5BE](#) in respect of a penalty imposed under [paragraph 5ZC\(1\)](#) is to be treated as a review of, or appeal against, that penalty and any further penalty which may be imposed under [paragraph 5ZD\(3\)](#).”