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SCHEDULE

(introduced by section 15)

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

AMENDMENTS RELATING TO RATING LISTS

Local Government Finance Act 1988 (c. 41)

- 1 (1) The 1988 Act is amended as follows.
 - (2) Omit section 41A.
 - (3) In section 42(5), for “Secretary of State” substitute “appropriate national authority”.
 - (4) In section 45(1)(d) and (9), for “Secretary of State” substitute “appropriate national authority”.
 - (5) In section 47(8), for “Secretary of State” substitute “appropriate national authority”.
 - (6) In section 50(1), for “Secretary of State” substitute “appropriate national authority” and for “he” substitute “it”.
 - (7) In section 54(8), for “Secretary of State” substitute “appropriate national authority”.
 - (8) Omit section 54A.
 - (9) In section 55—
 - (a) after subsection (1), insert—

“(1A) The Welsh Ministers may make regulations providing that where a copy of a list has been sent under section 41ZA(6) or 52ZA(6) and the valuation officer alters the list before it comes into force—

 - (a) the officer must inform the billing authority or the Welsh Ministers (as the case may be), and
 - (b) the authority or the Welsh Ministers (as the case may be) must alter their copy accordingly.”;
 - (b) in subsection (2), for “Secretary of State” substitute “appropriate national authority”;
 - (c) in subsection (7A)—
 - (i) at the beginning insert “In relation to England,”;
 - (ii) in paragraph (a), omit “or 41A(10)”;
 - (d) after subsection (7A), insert—

“(7AA) In relation to Wales, the regulations may include provision that—

 - (a) where a valuation officer for a billing authority has informed the authority of an alteration of a local non-domestic rating list compiled by the officer, the authority must alter its copy of the list accordingly;
 - (b) where the central valuation officer has informed the Welsh Ministers of an alteration of a central non-domestic rating

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list compiled for Wales, the Welsh Ministers must alter their copy of the list accordingly.”

- (10) In section 58—
- (a) in subsection (1), for “Secretary of State” substitute “Welsh Ministers”;
 - (b) in subsection (5), for “Secretary of State thinks” substitute “Welsh Ministers think”;
 - (c) in subsection (9), for “Secretary of State” substitute “Welsh Ministers”, for “him” substitute “them” and for “his” substitute “their”;
 - (d) in subsection (10)(a), for “five” substitute “three”.
- (11) In section 59, for “Secretary of State” substitute “appropriate national authority”.
- (12) In section 63(1), for “Secretary of State” substitute “appropriate national authority” and for “he sees” substitute “it sees”.
- (13) In section 64—
- (a) in subsection (2A)(a), for sub-paragraphs (i) and (ii) substitute “the appropriate national authority”;
 - (b) in subsections (3) and (3A), for “Secretary of State” substitute “appropriate national authority”;
 - (c) in subsection (11A), for “Secretary of State in relation to England, and the National Assembly in relation to Wales,” substitute “appropriate national authority”.
- (14) In section 66(9), for “Secretary of State” substitute “appropriate national authority”.
- (15) In section 66A(6), for paragraphs (a) and (b) substitute “by the appropriate national authority”.
- (16) In section 67, after subsection (12) insert—
- “(12A) References to “the appropriate national authority” are—
- (a) in relation to England, to the Secretary of State;
 - (b) in relation to Wales, to the Welsh Ministers.”
- (17) In Schedule 4ZA, omit paragraph 11.
- (18) In Schedule 4ZB, omit paragraph 4.
- (19) In Schedule 4A, in paragraph 6(2), for “Secretary of State” substitute “appropriate national authority”.
- (20) In Schedule 5, in paragraph 13(4), for “Secretary of State” substitute “appropriate national authority”.
- (21) In Schedule 5A, omit paragraph 7.
- (22) In Schedule 6, in paragraphs 2(3)(b), (6A), (8), (9), (11) and 2A(2)(a), for “Secretary of State” substitute “appropriate national authority”.
- (23) In Schedule 9—
- (a) in paragraph 1, for “Secretary of State” substitute “appropriate national authority” and for “he” substitute “it”;

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- (b) in paragraphs 2(1)(c), 3(3), 4(1)(a) and (b), 6(1A), 6A(1) (both places), (2) (both places) and (3), for “Secretary of State” substitute “appropriate national authority”;
- (c) in paragraph 8—
 - (i) in sub-paragraph (1), after “valuation officer” insert “of a billing authority in England”;
 - (ii) in sub-paragraph (2), after “billing authority” insert “in England” and in paragraph (a), omit “or 41A(10)”;
 - (iii) in sub-paragraph (4), after “billing authority” insert “in England”;
- (d) after paragraph 8, insert—
 - “8A (1) A person may require a valuation officer of a billing authority in Wales to give access to such information as will enable the person to establish what is the state of a list, or has been its state at any time since it came into force, if—
 - (a) the officer is maintaining the list, and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.
 - (2) A person may require a billing authority in Wales to give access to such information as will enable the person to establish—
 - (a) what is the state of the authority’s copy of a local non-domestic rating list, or
 - (b) what has been its state at any time since the list was compiled,if the list is in force or has been in force at any time in the preceding 5 years.
 - (3) A person may require the Welsh Ministers to give access to such information as will enable the person to establish—
 - (a) what is the state of the Welsh Ministers’ copy of a central non-domestic rating list, or
 - (b) what has been its state at any time since the list was compiled,if the list is in force or has been in force at any time in the preceding 5 years.
 - (4) A person may require a billing authority in Wales to give access to such information as will enable the person to establish what is the state of a copy of a proposed local non-domestic rating list if—
 - (a) the authority is keeping the copy under section 41ZA(7), and
 - (b) the list itself is not yet in force.
 - (5) A person may require the Welsh Ministers to give access to such information as will enable the person to establish what is the state of a copy of a proposed central non-domestic rating list if—
 - (a) the Welsh Ministers are keeping the copy under section 52ZA(7), and
 - (b) the list itself is not yet in force.

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- (6) A requirement under sub-paragraphs (1) to (5) must be complied with at a reasonable time and place.
- (7) Where access is given under this paragraph to information in documentary form the person to whom access is given may—
 - (a) make copies of the document or of parts of the document;
 - (b) require a person having custody of the document to supply a photographic copy of it or of parts of it.
- (8) Where access is given under this paragraph to information in a form that is not documentary, the person to whom access is given may—
 - (a) make transcripts of (or of extracts from) the information;
 - (b) require a person having control of access to the information to supply a copy in documentary form of (or of extracts from) the information.
- (9) No payment may be required for giving access to information under sub-paragraphs (1) to (5), but a reasonable charge may be required for a facility under sub-paragraph (7) or (8), and if it is required, the sub-paragraph concerned does not apply unless the charge is paid.
- (10) If without reasonable excuse a person having custody of a document containing, or having control of access to, information access to which is sought under this paragraph—
 - (a) intentionally obstructs a person in exercising a right under sub-paragraph (1), (2), (3), (4), (5), (7)(a) or (8)(a), or
 - (b) refuses to comply with a requirement under sub-paragraph (7)(b) or (8)(b),
 that person is liable on summary conviction to a fine not exceeding level 1 on the standard scale.”

Local Government (Wales) Act 1994 (c. 19)

- 2 (1) The Local Government (Wales) Act 1994 is amended as follows.
- (2) Omit section 37.
- (3) In Schedule 16—
 - (a) omit paragraph 84;
 - (b) in paragraph 85, for “that Act” substitute “the Local Government Finance Act 1988”;
 - (c) omit paragraph 86.

Business Rate Supplements Act 2009 (c. 7)

- 3 (1) The Business Rate Supplements Act 2009 is amended as follows.

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- (2) In section 30(2), in the table, in the entry for “local non-domestic rating list”, in the second column, after “41(1)” insert “or 41ZA(1)”.

Growth and Infrastructure Act 2013 (c. 27)

- 4 (1) The Growth and Infrastructure Act 2013 is amended as follows.
(2) Omit section 30.

Non-Domestic Rating (Lists) Act 2021 (c. 8)

- 5 (1) The Non-Domestic Rating (Lists) Act 2021 is amended as follows.
(2) Omit section 1(4).

PART 2

AMENDMENTS RELATING TO DISCRETIONARY RELIEF

Local Government and Rating Act 1997 (c. 29)

- 6 (1) The Local Government and Rating Act 1997 is amended as follows.
(2) In Schedule 3, omit paragraph 23.

Non-Domestic Rating Act 2023 (c. 53)

- 7 (1) The Non-Domestic Rating Act 2023 is amended as follows.
(2) Omit section 4(3).

PART 3

AMENDMENTS RELATING TO EXEMPTIONS

Local Government Finance Act 1988 (c. 41)

- 8 (1) The 1988 Act is amended as follows.
(2) In Schedule 5—
(a) before paragraph 20, in the italic heading, at the end insert “: England”;
(b) in paragraph 20(1) after “may” insert “in relation to England”.

PART 4

AMENDMENTS RELATING TO NON-DOMESTIC RATING MULTIPLIERS

Local Government Finance Act 1988 (c. 41)

- 9 (1) The 1988 Act is amended as follows.

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- (2) In Schedule 4ZA, in paragraph 10—
 - (a) in sub-paragraph (3)(b), after “multiplier” insert “in relation to England”;
 - (b) in sub-paragraph (9), at the start, insert “In relation to England,”.
- (3) In Schedule 4ZB, in paragraph 3(3)(b) after “multiplier” insert “in relation to England”.
- (4) In Schedule 5A, in paragraph 6(3), after “multiplier” insert “in relation to England”.
- (5) In Schedule 7, omit Part 1.

Local Government Act 2003 (c. 26)

- 10 (1) The Local Government Act 2003 is amended as follows.
- (2) Omit section 62(2) to (10).

Local Government and Elections (Wales) Act 2021 (asc 1)

- 11 (1) The Local Government and Elections (Wales) Act 2021 is amended as follows.
- (2) Omit section 154(2) and (3)(a).

Non-Domestic Rating Act 2023 (c. 53)

- 12 (1) The Non-Domestic Rating Act 2023 is amended as follows.
- (2) Omit section 15(3) and (4).
- (3) In the Schedule, omit paragraphs 56 to 66.

PART 5

AMENDMENTS RELATING TO PROVISION OF INFORMATION

Local Government Finance Act 1988 (c. 41)

- 13 (1) The 1988 Act is amended as follows.
- (2) In Schedule 9—
 - (a) before paragraph 5, in the italic heading, omit “valuation officer or”;
 - (b) in paragraph 5, omit sub-paragraphs (1), (1A), (2) and (4);
 - (c) before paragraph 5ZC, in the italic heading, omit “: England”;
 - (d) before paragraph 5A, in the italic heading, omit “valuation officer or”;
 - (e) in paragraph 5A—
 - (i) in sub-paragraph (1), for “paragraph 5” substitute “paragraph 5(1B)” and omit “(2) or”;
 - (ii) in sub-paragraph (2), for “valuation officer or, as the case may be, billing authority concerned” substitute “billing authority”;
 - (iii) in sub-paragraph (2)(a), omit “(2) or”;
 - (iv) in sub-paragraph (3), omit “(2) or”;

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- (v) in sub-paragraph (4), for “paragraph 5” substitute “paragraph 5(1B)”;
- (vi) in sub-paragraph (5)(a), for “paragraph 5” substitute “paragraph 5(1B)”;
- (f) in paragraph 5B, omit “valuation officer or, as the case may be,”;
- (g) before paragraph 5BD, in the italic heading, omit “: England”;
- (h) in paragraph 5BE, for sub-paragraph (5) substitute—

“(5) 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.”;
- (i) before paragraph 5C, in the italic heading, omit “valuation officer or”;
- (j) in paragraph 5C(6)(a), omit “(2) or”;
- (k) in paragraph 5D(1), for paragraphs (a) and (b) substitute “be recovered by the billing authority concerned as a civil debt due to the authority”;
- (l) in paragraph 5E—
 - (i) in sub-paragraph (1), for “paragraphs 5ZC, 5ZD or 5A” substitute “paragraph 5ZC or 5ZD”, and after “above” insert “in relation to a hereditament situated in England”;
 - (ii) after sub-paragraph (1) insert—

“(1A) Any sums received by a valuation officer by way of a penalty under paragraph 5ZC or 5ZD in relation to a hereditament situated in Wales must be paid into the Welsh Consolidated Fund.”;

- (m) in paragraph 5F(A1), for “Secretary of State” substitute “appropriate national authority”;
- (n) in paragraph 5FB, for “Secretary of State” substitute “appropriate national authority”;
- (o) in paragraph 5H, for “4M, 5, 5ZA, 5ZC or 5A” substitute “4M, 5ZA or 5ZC”.

(3) In Schedule 11—

- (a) in paragraph 2, after sub-paragraph (c) insert—
 - “(cza) paragraph 5BB of Schedule 9;
 - “(czb) paragraph 5BE of Schedule 9;”;
- (b) after paragraph 11(1) insert—

“(1A) Regulations under paragraph 1 may also include provision that an appeal lies to the Upper Tribunal in respect of a decision or order given or made by a tribunal established under that paragraph on an appeal under paragraph 5C or 6AA of Schedule 9.”;

- (c) in paragraph 11, in sub-paragraph (1A) (as inserted by paragraph (b)) before “5C or 6AA” insert “5BB, 5BE,”.

Local Government and Housing Act 1989 (c. 42)

14 (1) The Local Government and Housing Act 1989 is amended as follows.

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(2) In Schedule 5, omit paragraph 46.

Local Government Act 2003 (c. 26)

15 (1) The Local Government Act 2003 is amended as follows.

(2) Omit section 72(2).

Local Government and Elections (Wales) Act 2021 (asc 1)

16 (1) The Local Government and Elections (Wales) Act 2021 is amended as follows.

(2) Omit section 151(2)(a), (c) and (e), (3)(b)(i) and (6).

Non-Domestic Rating Act 2023 (c. 53)

17 (1) The Non-Domestic Rating Act 2023 is amended as follows.

(2) In the Schedule, omit paragraphs 42, 48 and 53(b).

PART 6

AMENDMENTS RELATING TO ANTI-AVOIDANCE

Local Government Finance Act 1988 (c. 41)

18 (1) The 1988 Act is amended as follows.

(2) In Schedule 11—

(a) in paragraph 2, after sub-paragraph (b) insert—
“(ba) section 63L;”;

(b) in paragraph 11, in sub-paragraph (1A) (as inserted by paragraph 13(3)(b) of this Schedule) after “on an appeal under” insert “section 63L or”.

PART 7

AMENDMENTS RELATING TO ORDERS AND REGULATIONS UNDER THE LOCAL GOVERNMENT FINANCE ACT 1988

Local Government Finance Act 1988 (c. 41)

19 (1) The 1988 Act is amended as follows.

(2) In section 58—

(a) in subsection (6), for “143(1)” substitute “143A(2)(b)”;

(b) in subsection (7), for “143(1)” substitute “143A(2)(b)”;

(c) in subsection (7A), for “143(1) and (2)” substitute “143A(2) and (3)”.

(3) In section 140, in subsection (4), for “section 143(1) below” substitute “sections 143(1) and 143A(2)(b)”.

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- (4) In section 141, in subsection (5), for “section 143(2) below” substitute “sections 143(2) and 143A(3)”.
- (5) In section 143—
- (a) before subsection (1), insert—

“(A1) This section applies in respect of powers to make an order or regulations under this Act except where section 143A applies.”;
 - (b) in subsection (2), for “, the Treasury or the Welsh Ministers” substitute “or the Treasury”;
 - (c) in subsection (3)—
 - (i) for “(3C)” substitute “(3D)”;
 - (ii) omit the words from “or, in” to the end;
 - (d) omit subsection (3C);
 - (e) in subsection (3E), for paragraphs (a) and (b) substitute “a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (f) in subsection (3F), for paragraphs (a) and (b) substitute “subject to annulment in pursuance of a resolution of either House of Parliament.”;
 - (g) omit subsection (3G);
 - (h) in subsection (4ZA), for paragraphs (a) and (b) substitute “a draft of the regulations has been laid before and approved by a resolution of each House of Parliament.”;
 - (i) in subsection (7A), for paragraphs (a) and (b) substitute “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (j) in subsection (7C), for paragraphs (a) and (b) substitute “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (k) in subsection (7E), for paragraphs (a) and (b) substitute “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (l) in subsection (9), omit “or 5(13A)”;
 - (m) omit subsections (9AZA) and (9AB).
- (6) In Schedule 7A, in paragraph 12, for “section 143(1) and (2) above” substitute “sections 143 (1) and (2) and 143A(2)(b) and (3)”.
- (7) In Schedule 11, in paragraph 16—
- (a) in sub-paragraph (1), for “section 143(1) above” substitute “sections 143(1) and 143A(2)(b)”;
 - (b) in sub-paragraph (2), for “section 143(2) above” substitute “sections 143(2) and 143A(3)”.

Environment (Wales) Act 2016 (anaw 3)

- 20 (1) The Environment (Wales) Act 2016 is amended as follows.
- (2) Omit section 84(4)(a).

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Local Government and Elections (Wales) Act 2021 (asc 1)

- 21 (1) The Local Government and Elections Wales Act 2021 is amended as follows.
- (2) Omit section 151(10).
 - (3) Omit section 152(3).