

## SCHEDULE

### CONSEQUENTIAL PROVISION

#### PART 4

#### PROVISION CONSEQUENTIAL ON SECTIONS 12 AND 13

#### *Consequential amendments of the Act*

- 39 In section 143 of the Act (orders and regulations)—
- (a) after subsection (9AZA) insert—
- “(9AZB) The power of the Commissioners for His Majesty’s Revenue and Customs to make regulations under [paragraph 5FA](#) of Schedule 9 is exercisable by statutory instrument, and no such regulations may be made by the Commissioners unless a draft of the regulations has been laid before and approved by a resolution of each House of Parliament.”;
- (b) in subsection (9AA)—
- (i) for “an order under paragraph 5G” substitute “regulations under [paragraph 5FB](#)”;
- (ii) for “order” in the second place it occurs substitute “regulations”;
- (iii) for “it” substitute “the regulations”.
- 40 Schedule 9 to the Act (administration) is amended as follows.
- 41 Before paragraph 5, in the italic heading, at the end insert “*to be provided to valuation officer or billing authority: Wales*”.
- 42 In paragraph 5, in sub-paragraph (1), in the words before paragraph (a), after “hereditament” insert “situated in Wales”.
- 43 Before paragraph 5A insert the italic heading—
- “*Information to be provided to valuation officer or billing authority: penalties: Wales*”.
- 44 Before paragraph 5C insert the italic heading—
- “*Appeals of decisions of valuation officer or billing authority: Wales*”.
- 45 In paragraph 5C, for sub-paragraph (7) substitute—
- “(7) In this paragraph “valuation tribunal” means a valuation tribunal established under paragraph 1 of Schedule 11.”
- 46 After paragraph 5C insert —
- “*Supplementary*
- 5CA (1) Subject to [sub-paragraph \(2\)](#), any penalty imposed under [paragraph 5ZA\(1\), \(2\)](#) or (7) may be recovered by the officer of His Majesty’s Revenue and Customs concerned as a civil debt due to the officer.

*Status: This is the original version (as it was originally enacted).*

(2) No claim to recover any such penalty may be made before the end of the period within which the penalty must be paid.”

47 After paragraph 5CA (inserted by paragraph 46) insert—

“5CB (1) Subject to sub-paragraph (2), any penalty imposed under sub-paragraph (1) or (3) of paragraph 5ZC or sub-paragraph (3) of paragraph 5ZD may be recovered by the valuation officer concerned as a civil debt due to the officer.

(2) No claim to recover any such penalty may be made before the end of the period within which the penalty must be paid.”

48 In paragraph 5E, in sub-paragraph (1), for “paragraph” substitute “paragraphs 5ZC, 5ZD or”.

49 In paragraph 5F—

(a) before sub-paragraph (1) insert—

“(A1) The Secretary of State may by regulations make provision in relation to notices served under paragraphs 4M and 5ZC.”;

(b) in sub-paragraph (1), for the words from the beginning to “Wales,” substitute “The Welsh Ministers”;

(c) after that sub-paragraph insert—

“(1A) The Commissioners for His Majesty’s Revenue and Customs may by regulations make provision in relation to notices served under paragraph 5ZA.

(1B) The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under sub-paragraph (1A) if and to the extent that the regulations make provision in relation to Wales.”;

(d) in subsection (2), in paragraph (a), for “a valuation officer” substitute “an officer of His Majesty’s Revenue and Customs (including a valuation officer)”.

50 After paragraph 5F insert—

“5FA (1) The Commissioners for His Majesty’s Revenue and Customs may by regulations amend paragraph 5ZA to increase or decrease the amount of any penalty under that paragraph.

(2) The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under sub-paragraph (1) if and to the extent that the regulations make provision in relation to Wales.”

51 After paragraph 5FA (inserted by paragraph 50) insert—

“5FB The Secretary of State may by regulations amend paragraph 5ZC or 5ZD to increase or decrease the amount of any penalty under those paragraphs.”

52 In paragraph 5G, for the words from the beginning to “Wales,” substitute “The Welsh Ministers”.

53 In paragraph 5H—

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*Status: This is the original version (as it was originally enacted).*

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- (a) for “a valuation officer” substitute “an officer of His Majesty’s Revenue and Customs (including a valuation officer)”;
- (b) for “5” substitute “4M, 5, 5ZA, 5ZC”.

*Consequential amendments of the Business Rate Supplements Act 2009*

- 54 In Schedule 2 to the Business Rate Supplements Act 2009 (BRS-BID arrangements), in paragraph 8 (information), in sub-paragraph (2)—
- (a) in paragraph (c), at the end insert “as they had effect before the coming into force of [section 13](#) of, and [Part 4](#) of [the Schedule](#) to, the Non-Domestic Rating Act 2023”;
  - (b) in paragraph (d), at the end insert “that—
    - (a) had effect before the coming into force of [section 13](#) of, and [Part 4](#) of [the Schedule](#) to, the Non-Domestic Rating Act 2023 (whether or not the provision is still in force), or
    - (b) that could have been made before the coming into force of that section and Part of that Schedule.”

*Repeal of the Non-Domestic Rating (Preparation for Digital Services) Act 2019*

- 55 The Non-Domestic Rating (Preparation for Digital Services) Act 2019 is repealed.