

Status: Point in time view as at 26/10/2023.

Changes to legislation: Local Government Finance Act 1988, SCHEDULE 9 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 9

Section 62.

NON-DOMESTIC RATING: ADMINISTRATION

Collection and recovery

- 1 The Secretary of State may make regulations containing such provision as he sees fit in relation to the collection and [^{F1}the recovery, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods),] of amounts persons are liable to pay under sections 43, 45 and 54 above.

Textual Amendments

- F1** Words in Sch. 9 para. 1 substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 89\(2\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

- 2 (1) In this paragraph—
- (a) references to the ratepayer are to a person liable to pay an amount under section 43, 45 or 54 above,
 - (b) references to the amount payable are to the amount he is liable to pay,
 - (c) references to the payee are to the [^{F2}billing authority] to which he is liable to pay or (where section 54 applies) the Secretary of State, and
 - (d) references to the financial year are to the financial year concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the ratepayer is to make payments on account of the amount payable, which may include payments during the course of the financial year,
 - (b) that payments on account must be made in accordance with an agreement between the ratepayer and the payee or in accordance with a prescribed scheme for payment by instalments,
 - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the amount payable,
 - (d) that an estimate must be made on prescribed assumptions (whether as to the ratepayer's interest in property or otherwise),
 - (e) that the payee must serve a notice or notices on the ratepayer stating the amount payable or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
 - (f) that no payment on account of the amount payable need be made unless a notice requires it,
 - [^{F3}(g) that a notice must be in a prescribed form,
 - (ga) that a notice must contain prescribed matters,
 - (gb) that a notice must not contain other prescribed matters,

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- (gc) that where a notice is invalid because it does not comply with regulations under paragraph (g) or (ga) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (e) or (f) above shall nevertheless have effect as if the notice were valid,
- (gd) that where a notice is invalid because it does not comply with regulations under paragraph (g) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to issue to the ratepayer a document in the form which the notice would have taken had it complied with regulations under paragraph (g) above,
- (ge) that where a notice is invalid because it does not comply with regulations under paragraph (ga) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to inform the ratepayer of such of the matters prescribed under paragraph (ga) above as were not contained in the notice.]
- [^{F4}(gf) that the payee must publish prescribed information in the prescribed manner,]
- (h) that the payee must supply prescribed information to the ratepayer when the payee serves a notice [^{F5}or on the request of the ratepayer]. . . ^{F6}.
- (i) that if the ratepayer fails to pay an instalment in accordance with the regulations the unpaid balance of the amount payable or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
- (j) that any amount paid by the ratepayer in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

[^{F7}(2A) Regulations under this Schedule may include provision that where—

- (a) an amount paid by the ratepayer in excess of his liability falls to be repaid or credited, and
 - (b) the circumstances are such as may be prescribed,
- an additional amount by way of interest shall be paid or credited.]

(3) Any reference in this paragraph to a payment on account of an amount is to any payment (whether interim, final or sole) in respect of the amount.

Textual Amendments

- F2** Words in Sch. 9 para. 2(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(1)** (with s. 118(1)(2)(4))
- F3** Sch. 9 para. 2(2)(g)–(ge) substituted for para. 2(2)(g) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(2)**
- F4** Sch. 9 para. 2(2)(gf) inserted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. **8(2)**
- F5** Words in Sch. 9 para. 2(2)(h) inserted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. **8(3)**
- F6** Words repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 44(3), **Sch. 12 Pt. II** Note 4
- F7** Sch. 9 para. 2(2A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(4)**

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- 3 (1) This paragraph applies to any sum which has become payable to a [^{F8}billing authority] under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include, as regards the recovery of such a sum, provision—
- (a) allowing a liability order to be made;
 - ^{F9}(b)
 - (c) allowing commitment to prison;
 - (d) allowing a bankruptcy petition to be presented;
 - (e) allowing winding-up.
- (3) The regulations may include provision equivalent to any [^{F10}provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992] subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that—
- (a) a sum to which this paragraph applies shall be recoverable in a court of competent jurisdiction, and
 - (b) such method of recovery shall be available as an alternative to any method [^{F11}provided for in section 62A above or] included under sub-paragraph (2) above.

Textual Amendments

- F8** Words in Sch. 9 para. 3(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(2)(a)** (with s. 118(1)(2)(4))
- F9** Sch. 9 para. 3(2)(b) repealed (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 89(3)(a), Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F10** Words in Sch. 9 para. 3(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(2)(b)** (with s. 118(1)(2)(4))
- F11** Words in Sch. 9 para. 3(4)(b) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 89(3)(b)** (with s. 89); S.I. 2014/768, art. 2(1)(b)

- 4 (1) This paragraph applies to—
- (a) any sum which has become payable to the Secretary of State under any provision included under paragraph 2 above and has not been paid;
 - (b) any sum which has become payable (by way of repayment) to a person other than a [^{F12}billing authority] or the Secretary of State under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include provision that such a sum shall be recoverable in a court of competent jurisdiction.

Textual Amendments

- F12** Words in Sch. 9 para. 4(1)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(3)** (with s. 118(1)(2)(4))

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- [^{F13}4A (1) Regulations under this Schedule may include provision that a [^{F14}billing authority] and a person liable to pay it an amount under section 43 or 45 above may enter into an agreement that—
- (a) any interest of his in the hereditament as regards which the liability arises shall be charged to secure payment of the amount, and
 - (b) in consideration of the charge the authority will take no steps for a period specified in the agreement to recover any payment in respect of the amount.
- (2) The regulations may include—
- (a) provision that the agreement may also extend to any further amount the person may become liable to pay to the authority under section 43 or 45 above as regards the hereditament;
 - (b) provision that the agreement may provide for the payment of interest on sums outstanding and for interest payable to be secured by the charge;
 - (c) provision restricting the period which may be specified as mentioned in sub-paragraph (1)(b) above.]

Textual Amendments

- F13** Sch. 9 para. 4A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 45](#)
- F14** Words in Sch. 9 para. 4A substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 87\(3\)](#) (with s. 118(1)(2)(4))

Information

- 5 (1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament [^{F15}requesting him to supply to the officer information—
- (a) which is specified in the notice, and
 - (b) which the officer reasonably believes will assist him in carrying out functions conferred or imposed on him by or under this Part.]
- [^{F16}(1A) A notice under [^{F17}sub-paragraph (1)] must state that the officer believes the information requested will assist him in carrying out functions conferred or imposed on him by or under this Part.]
- [^{F18}(1B) A billing authority in Wales may serve a notice on a person to whom sub-paragraph (1D) applies, requesting the person to supply to the authority information—
- (a) which is specified in the notice,
 - (b) which relates to a hereditament in the authority's area specified in the notice, and
 - (c) which the authority reasonably believes will assist it in carrying out functions conferred or imposed on it by or under this Part.
- (1C) A notice under sub-paragraph (1B) must state that the billing authority believes the information will assist it in carrying out functions conferred or imposed on it by or under this Part.
- (1D) This sub-paragraph applies to—

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- (a) a person who is an owner of the hereditament specified in the notice under sub-paragraph (1B);
 - (b) a person who is an occupier of such a hereditament;
 - (c) a person who, in relation to the hereditament specified in the notice under sub-paragraph (1B), is carrying on a business of a description specified in regulations made by the Welsh Ministers.]
- (2) A person on whom a notice is served under [F19sub-paragraph (1)] shall supply the information [F20requested]F21... in such form and manner as is [F22specified] in the notice F21....
- [F23(2A) A person on whom a notice is served under sub-paragraph (1B) must supply the information requested in the form and manner specified in the notice.]
- F24(3)
- (4) If a notice has been served on a person under [F25sub-paragraph (1)], and in supplying information in purported compliance with sub-paragraph (2) above he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be 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.
- [F26(5) If a notice has been served on a person under sub-paragraph (1B), and in supplying information in purported compliance with sub-paragraph (2A) the person makes a statement knowing it to be false in a material particular or recklessly makes a statement which is false in a material particular, the person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

Textual Amendments

- F15** Words and para. 5(1)(a)(b) of Sch. 9 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(2\)](#)
- F16** Sch. 9 para. 5(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(2\)](#)
- F17** Words in Sch. 9 para. 5(1A) substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(2\)\(a\), 175\(4\)\(a\)](#)
- F18** Sch. 9 para. 5(1B)-(1D) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(2\)\(b\), 175\(4\)\(a\)](#)
- F19** Words in Sch. 9 para. 5(2) substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(2\)\(c\), 175\(4\)\(a\)](#)
- F20** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(4\)\(a\)](#)
- F21** Words in Sch. 9 para. 5(2) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\), ss. 72\(2\), 128\(1\)\(a\), Sch. 8 Pt. 1](#)
- F22** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(4\)\(b\)](#)
- F23** Sch. 9 para. 5(2A) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(2\)\(d\), 175\(4\)\(a\)](#)
- F24** Sch. 9 para. 5(3) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\), ss. 72\(3\), 128\(1\)\(a\), Sch. 8 Pt. 1](#)
- F25** Words in Sch. 9 para. 5(4) substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(2\)\(e\), 175\(4\)\(a\)](#)

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F26 Sch. 9 para. 5(5) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 151(2)(f), 175(4)(a)**

- ^{F27}5A (1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) [^{F28}or (2A)] within the period of 56 days beginning with the day on which the notice is served, he shall be liable to a penalty of £100.
- (2) Where a person becomes liable to a penalty under sub-paragraph (1) above, the valuation officer [^{F29}or, as the case may be, billing authority concerned] shall serve on him a notice (a “penalty notice”) stating—
- (a) that he has failed to comply with paragraph 5(2) [^{F30}or (2A)] above within the period mentioned in sub-paragraph (1) above,
 - (b) that he is liable to a penalty of £100,
 - (c) the effect of sub-paragraphs (3) and (4) below, and
 - (d) that he has a right of appeal under paragraph 5C below.
- (3) If the person on whom a penalty notice is served fails to comply with paragraph 5(2) [^{F31}or (2A)] within the period of 21 days beginning with the day on which the notice is served, he shall be liable—
- (a) to a further penalty of £100, and
 - (b) subject to sub-paragraph (4) below, to a further penalty of £20 for each day in respect of which the failure continues after the end of that period.
- (4) The amount to which a person shall be liable under this paragraph in respect of a failure to comply with a notice served under paragraph 5 above shall not exceed the greater of—
- (a) the rateable value of the hereditament concerned for the day on which the penalty notice is served, and
 - (b) £500.
- (5) For the purposes of sub-paragraph (4)(a) above—
- (a) the hereditament concerned is the hereditament in respect of which the notice under paragraph 5 above was served, and
 - (b) a list compiled under this Part shall be used to find the rateable value of the hereditament for the day concerned.

Textual Amendments

- F27** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4), 128(1)(a)**
- F28** Words in Sch. 9 para. 5A(1) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 151(3)(a), 175(4)(a)**
- F29** Words in Sch. 9 para. 5A(2) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 151(3)(b)(i), 175(4)(a)**
- F30** Words in Sch. 9 para. 5A(2)(a) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 151(3)(b)(ii), 175(4)(a)**
- F31** Words in Sch. 9 para. 5A(3) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 151(3)(c), 175(4)(a)**

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Modifications etc. (not altering text)

- C1** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009](#) (c. 7), s. 32, [Sch. 2 para. 8\(2\)\(c\)](#) (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5B** A valuation officer [^{F32}or, as the case may be, billing authority] may mitigate or remit any penalty imposed under paragraph 5A above.

Textual Amendments

- F27** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003](#) (c. 26), [ss. 72\(4\)](#), 128(1)(a)
F32 Words in [Sch. 9 para. 5B](#) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021](#) (asc 1), [ss. 151\(4\)](#), 175(4)(a)

Modifications etc. (not altering text)

- C1** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009](#) (c. 7), s. 32, [Sch. 2 para. 8\(2\)\(c\)](#) (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5C** (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 5A above.
- (2) An appeal under this paragraph must be made before the end of the period of 28 days beginning with the day on which the penalty notice is served.
- (3) An appeal under this paragraph shall not prevent liability to any further penalty or penalties arising under paragraph 5A(3) above.
- (4) An appeal under this paragraph shall be treated as an appeal against the penalty imposed under paragraph 5A(1) above and any further penalty which may be imposed under paragraph 5A(3) above.
- (5) On an appeal under this paragraph the valuation tribunal may mitigate or remit any penalty under paragraph 5A above if it is satisfied on either or both of the grounds specified in sub-paragraph (6) below.
- (6) Those grounds are—
- that the appellant had a reasonable excuse for not complying with paragraph 5(2) [^{F33}or (2A)] above, or
 - that the information requested is not in the possession or control of the appellant.

[In this paragraph “valuation tribunal” means—

- ^{F34}(7) (a) in relation to England: the Valuation Tribunal for England;
(b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11.]

Textual Amendments

- F27** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003](#) (c. 26), [ss. 72\(4\)](#), 128(1)(a)
F33 Words in [Sch. 9 para. 5C\(6\)\(a\)](#) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021](#) (asc 1), [ss. 151\(5\)](#), 175(4)(a)

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F34 Sch. 9 para. 5C(7) inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 16 para. 5(2)**; S.I. 2008/3110, art. 6(d)(i)

Modifications etc. (not altering text)

C1 Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5D (1) Subject to sub-paragraph (2) below, any penalty imposed under paragraph 5A above may ^{F35}—
- (a) in a case which relates to a request for information made by a valuation officer, be recovered by the valuation officer concerned as a civil debt due to the valuation officer;
 - (b) in a case which relates to a request for information made by a billing authority in Wales, be recovered by the authority concerned as a civil debt due to the authority.]
- (2) No claim to recover any such penalty may be made—
- (a) before the end of the period mentioned in paragraph 5C(2) above, or
 - (b) if an appeal is made under paragraph 5C above, before the appeal is finally disposed of.

Textual Amendments

F27 Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. **72(4)**, 128(1)(a)
F35 Sch. 9 para. 5D(1)(a)(b) substituted for words in Sch. 9 para. 5D(1) (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. **151(6)**, 175(4)(a)

Modifications etc. (not altering text)

C1 Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

5E^{F36}(1) Any sums received by a valuation officer by way of penalty under paragraph 5A above must be paid into the Consolidated Fund.

^{F37}(2) Any sums received by a billing authority in Wales by way of penalty under paragraph 5A above must be paid into the Welsh Consolidated Fund.]

Textual Amendments

F27 Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. **72(4)**, 128(1)(a)
F36 Words in Sch. 9 para. 5E renumbered as Sch. 9 para. 5E(1) (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. **151(7)(a)**, 175(4)(a)
F37 Sch. 9 para. 5E(2) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. **151(7)(b)**, 175(4)(a)

Modifications etc. (not altering text)

C1 Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

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- 5F (1) The Secretary of State in relation to England, and the National Assembly of Wales in relation to Wales, may by regulations make provision in relation to notices served under paragraphs 5 and 5A above.
- (2) The provision that may be made by regulations under this paragraph includes—
- (a) provision enabling a valuation officer to request or obtain information for the purpose of identifying the owner or occupier of a hereditament;
 - ^{F38}(aa) [provision enabling a billing authority in Wales to request or obtain information for the purpose of identifying a person to whom paragraph 5(1D) above applies;]
 - (b) provision enabling a notice to be served on a person either by name or by such description as may be prescribed.

Textual Amendments

F27 Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. [72\(4\)](#), [128\(1\)\(a\)](#)

F38 Sch. 9 para. [5F\(2\)\(aa\)](#) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. [151\(8\)](#), [175\(4\)\(a\)](#)

- 5G The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by order amend paragraph 5A above to increase or decrease the amount of any penalty under that paragraph.

Textual Amendments

F27 Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. [72\(4\)](#), [128\(1\)\(a\)](#)

- 5H Where a valuation officer requires the name or address of a person on whom a notice under paragraph 5 or 5A above is to be served [^{F39}by the officer], he may serve a notice on a billing authority which he reasonably believes may have that information requesting the authority to supply him with that information.]

Textual Amendments

F27 Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. [72\(4\)](#), [128\(1\)\(a\)](#)

F39 Words in Sch. 9 para. [5H](#) inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. [151\(9\)](#), [175\(4\)\(a\)](#)

- 6 (1) If in the course of the exercise of its functions any information comes to the notice of a [^{F40}billing authority] which leads it to suppose that a list requires alteration it shall be the authority's duty to inform the valuation officer who has the duty to maintain the list.
- [^{F41}(1A) The Secretary of State may make regulations containing provision that, at such times and in such manner as may be prescribed, a [^{F40}billing authority] shall supply to the valuation officer for the authority information of such description as may be prescribed.]
- (2) . . . ^{F42}

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Textual Amendments

- F40** Words in Sch. 9 para. 6(1)(1A) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(4)** (with s. 118(1)(2)(4))
- F41** Sch. 9 para. 6(1A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 47(3)**
- F42** Sch. 9 para. 6(2) repealed by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 47(2), **Sch. 12 Pt. II** Note 4

^{F43}[6A (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—

- (a) the Secretary of State;
- (b) any appropriate precepting authority; or
- (c) any appropriate levying body,

to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.

- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
 - (a) it has power to issue a levy or special levy to the billing authority; or
 - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.]

Textual Amendments

- F43** Sch. 9 para. 6A inserted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(5)** (with s. 118(1)(2)(4))

^{F44}[6A(1) The Welsh Ministers may by regulations require persons to provide to billing authorities in Wales information relevant to determining—

- (a) whether a person is, as regards a hereditament in Wales, subject to a non-domestic rate in respect of a chargeable financial year;
- (b) where a person is, as regards a hereditament in Wales, subject to a non-domestic rate, the amount the person is liable to pay.

- (2) Regulations under sub-paragraph (1) must specify—
 - (a) the information to be provided,

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- (b) the persons who must provide the information,
 - (c) the circumstances in which the information is to be provided, and
 - (d) the period within which the information is to be provided.
- (3) The regulations may provide that a billing authority may impose a financial penalty on a person who fails to comply with a requirement in the regulations to provide information.
- (4) If provision is made under sub-paragraph (3)—
- (a) the penalty specified in the regulations must be £500;
 - (b) the regulations must require any sum received by a billing authority by way of penalty to be paid into the Welsh Consolidated Fund;
 - (c) the regulations may include provision for any penalty to be recovered by the billing authority concerned as a civil debt due to the authority;
 - (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to require a review of the imposition of the penalty or its amount by the billing authority that imposed the penalty;
 - (e) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to a valuation tribunal established under paragraph 1 of Schedule 11.
- (5) The regulations may provide that a person who knowingly or recklessly provides information required under the regulations which is false in a material particular is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) The Welsh Ministers may by regulations substitute a different amount for the amount for the time being specified in sub-paragraph (4)(a).]

Textual Amendments

F44 Sch. 9 para. 6AA inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 152\(2\), 175\(3\)\(l\)](#)

[^{F45}Powers] of entry

Textual Amendments

F45 Word in [Sch. 9 para. 6B cross-heading](#) substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 153\(3\), 157\(4\)\(b\)](#)

- ^{F46}6B.(1) If a valuation officer needs to value a hereditament in England for the purpose of carrying out functions conferred or imposed on the officer by or under this Part, the officer and any person authorised by the officer in writing may enter on, survey and value the hereditament if sub-paragraphs (2) and (4) are fulfilled and (where it applies) sub-paragraph (5) is fulfilled.
- (2) The valuation officer must obtain the approval of the tribunal before the officer or a person authorised by the officer exercises the power under sub-paragraph (1).
 - (3) The tribunal must not give its approval unless it is satisfied that the valuation officer needs to value the hereditament.

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- (4) After the tribunal has given its approval, at least 3 days' notice in writing must be given of the proposed exercise of the power.
- (5) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce the authorisation.
- (6) A person who wilfully delays or obstructs a person in the exercise of a power under this paragraph is liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (7) For the purpose of the requirement under sub-paragraph (4), the following days are to be disregarded—
 - (a) a Saturday, a Sunday, Christmas Day or Good Friday;
 - (b) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales.
- (8) The tribunal may—
 - (a) determine any application brought under this paragraph and any question arising from that application;
 - (b) specify the arrangements by which any entry approved by it must be conducted, including whether the entry may occur on more than one day.
- (9) In this paragraph “the tribunal” means the First-tier Tribunal.]

Textual Amendments

F46 Sch. 9 para. 6B inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **2(2)**

- 7 (1) If a valuation officer needs to value a hereditament [^{F47}in Wales] for the purpose of carrying out functions conferred or imposed on him by or under this Part, he and any person authorised by him in writing may enter on, survey and value the hereditament if sub-paragraph (2) below is fulfilled and (where it applies) sub-paragraph (3) below is fulfilled.
- (2) At least 24 hours' notice in writing of the proposed exercise of the power must be given.
- (3) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce his authority.
- (4) If a person wilfully delays or obstructs a person in the exercise of a power under this paragraph, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

Textual Amendments

F47 Words in Sch. 9 para. 7(1) inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **2(3)**

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- [^{F48}7A (1) A billing authority in Wales may enter and survey a hereditament in its area if the authority has grounds for believing that the inspection is required for the purpose of carrying out functions conferred or imposed upon it by or under this Part.
- (2) But the billing authority must obtain the approval of a valuation tribunal established under paragraph 1 of Schedule 11 before it exercises the power under sub-paragraph (1) above.
- (3) After the tribunal has given its approval, the billing authority must give at least 24 hours' notice in writing of the proposed exercise of the power.
- (4) A person who proposes to exercise the power under sub-paragraph (1) above must if required produce written evidence of authority to carry out the inspection.
- (5) A person who wilfully delays or obstructs a person in the exercise of a power under this paragraph is liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

Textual Amendments

F48 Sch. 9 para. 7A inserted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. [153\(2\)](#), [157\(4\)\(b\)](#)

[^{F49}Access to information]

Textual Amendments

F49 Sch. 9 para. 8 cross-heading substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. [153\(4\)](#), [157\(4\)\(b\)](#)

- [^{F50}8 (1) A person may require a valuation officer to give him access to such information as will enable him 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 [^{F51}billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
- (a) the authority has deposited the copy under section 41(6B) [^{F52}or 41A(10)] above, and
- (b) the list is in force or has been in force at any time in the preceding 5 years.
- (3) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
- (a) the Secretary of State has deposited the copy under section 52(6B) above, and
- (b) the list is in force or has been in force at any time in the preceding 5 years.

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- (4) A person may require a [^{F51}billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
- (a) the authority has deposited the copy under section 41(6) above, and
 - (b) the list itself is not yet in force.
- (5) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
- (a) the Secretary of State has deposited the copy under section 52(6) above, and
 - (b) the list itself is not yet in force.
- (6) A requirement under any of the preceding provisions of this paragraph must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (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 (or of extracts from) the document;
 - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (8) Where access is given under this paragraph to information in a form which 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 to him a copy in documentary form of (or of extracts from) the information.
- (9) If a reasonable charge is required for a facility under sub-paragraph (7) or (8) above, the sub-paragraph concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (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) above, or
 - (b) refuses to comply with a requirement under sub-paragraph (7)(b) or (8)(b) above,
- he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

Textual Amendments

- F50** Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 48](#)
- F51** Words in Sch. 9 para. 8(2)(4) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 87\(6\)](#) (with s. 118(1)(2)(4))
- F52** Words in Sch. 9 para. 8(2)(a) inserted (3.4.1995) by [1994 c. 19, s. 66\(6\)](#), [Sch. 16 para. 86](#) (with ss. 54(5) (7), 55(5), [Sch. 17 para. 22\(1\), 23\(2\)](#)); [S.I. 1995/852, art. 9\(1\)](#), [Sch. 5](#) (with art. 9(2)-(5))

- [^{F539} (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 55

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above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding 5 years.

- (2) A person may—
- (a) make copies of (or of extracts from) a document mentioned in sub-paragraph (1) above, or
 - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under sub-paragraph (2) above, the sub-paragraph shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If without reasonable excuse a person having custody of a document mentioned in sub-paragraph (1) above—
- (a) intentionally obstructs a person in exercising a right under sub-paragraph (1) or (2)(a) above, or
 - (b) refuses to supply a copy to a person entitled to it under sub-paragraph (2) (b) above,

he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

Textual Amendments

F53 Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 48](#)

Status:

Point in time view as at 26/10/2023.

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