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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 9

#### NON-DOMESTIC RATING: ADMINISTRATION

##### *Information*

- [<sup>F1</sup>5A (1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) [<sup>F2</sup>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 [<sup>F3</sup>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) [<sup>F4</sup>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) [<sup>F5</sup>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

- F1** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. **72(4)**, 128(1)(a)
- F2** 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)

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- F3** 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)
- F4** 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)
- F5** 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

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10