

SL(6)692 – The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026

Background and Purpose

These Regulations impose a duty on a person (“P”) to provide information to billing authorities when P becomes the ratepayer of a hereditament or when certain changes occur in relation to the occupation of a hereditament for which P is the ratepayer (the “notifiable information duty”). The Regulations also provide for a system of penalties for failure to comply with that duty and procedures for reviewing and appealing penalties.

Regulation 3 provides that P must notify the relevant billing authority of the following changes, together with the date on which they occurred—

- When there is a change in the identity of P. This means that P must notify the billing authority that P is the new ratepayer for the hereditament;
- When P becomes the occupier and the hereditament was unoccupied immediately prior to the change. This means that P must notify the billing authority if P occupies the previously unoccupied hereditament (whether or not P was already the ratepayer as the owner of the unoccupied hereditament);
- When a person ceases to be the occupier and the hereditament is unoccupied immediately following the change. This means that where P is the owner of the unoccupied hereditament (whether or not P was already the ratepayer as the previous occupier), P must notify the billing authority that it is no longer occupied. P must comply with the notifiable information duty within 60 days of the relevant change taking place.

Regulation 4 makes provision about the imposition of financial penalties. Where P or a previous ratepayer fails to comply with the notifiable information duty within the time specified, a civil penalty of £500 may be imposed on that person. Where that person knowingly or recklessly makes a false statement while purporting to comply with the notifiable information duty, they will be liable on summary conviction to a fine not exceeding level 3 on the standard scale. This regulation also deals with matters in relation to the recovery of the civil penalty.

Regulation 5 makes provision about the information which must be contained in a notice imposing such penalties (a “penalty notice”).

Regulations 6 to 8 set out the procedures for the review and service of penalty notices, including the requirement that billing authorities must serve a further penalty notice where the penalty amount has been reduced or remitted in full.



Regulation 9 makes provision about appealing against a penalty notice or further penalty notice.

Regulation 10 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 in relation to the prescribed information which must be contained in a demand notice issued to a ratepayer. The amendments will require demand notices to include information reminding ratepayers of the notifiable information duty.

Regulation 11 amends the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 to ensure that relevant provisions of those Regulations apply in relation to appeals brought against penalty notices under these Regulations, apart from the amendment in regulation 11(3)(b), which ensures that a billing authority may be included as a party to an appeal brought under certain provisions in Schedule 9 to the Local Government Finance Act 1988.

Procedure

Draft affirmative.

The Welsh Ministers have laid a draft of the Regulations before the Senedd. The Welsh Ministers cannot make the Regulations unless the Senedd approves the draft Regulations.

Technical Scrutiny

The following 2 points are identified for reporting under Standing Order 21.2 in respect of this instrument.

1. Standing Order 21.2(v) – that for any particular reason its form or meaning needs further explanation.

Regulation 4(6)(b) states that a claim to recover a penalty must not be made “if a review is made under regulation 6(2)”. Should it refer to a review being required or requested, as opposed to “made”?

2. Standing Order 21.2(vii) - that there appear to be inconsistencies between the meaning of its English and Welsh texts.

In regulation 7(a), there is a difference between the English and Welsh text. In the English text, it notes “the amount of the revised penalty amount” but the meaning given by the Welsh text is “the revised penalty amount”.

Merits Scrutiny

The following 2 points are identified for reporting under Standing Order 21.3 in respect of this instrument.



- 3. Standing Order 21.3(i) – that it imposes a charge on the Welsh Consolidated Fund or contains provisions requiring payments to be made to that Fund or any part of the government or to any local or public authority in consideration of any licence or consent or of any services to be rendered, or prescribes the amount of any such charge or payment.**

Regulation 4(4) requires that any sum received by a billing authority by way of a penalty under regulation 4(1) must be paid into the Welsh Consolidated fund.

- 4. Standing Order 21.3(ii) – that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Senedd.**

Paragraph 2 of the Explanatory Memorandum explains as follows:

“This instrument has been prepared outside the new software for Welsh statutory instruments; it may be the case that minor formatting improvements need to be made during the registration process if this legislation is approved by the Senedd and made by the Welsh Ministers.”

Welsh Government response

A Welsh Government response is required for reporting points 1 and 2.

Legal Advisers

Legislation, Justice and Constitution Committee

6 January 2026

