

*Status:* This version of this provision is prospective.

*Changes to legislation:* There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 50. (See end of Document for details)

## SCHEDULE

### CONSEQUENTIAL PROVISION

PROSPECTIVE

#### PART 4

#### PROVISION CONSEQUENTIAL ON [SECTIONS 12 AND 13](#)

##### *Consequential amendments of the Act*

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.”

##### **Commencement Information**

**II** Sch. para. 50 not in force at Royal Assent, see [s. 19\(4\)\(b\)](#)

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This version of this provision is prospective.

**Changes to legislation:**

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