**CONSULTATION RESPONSE FORM**

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| Your name: |  |
| Organisation (if applicable): |  |
| Email / Telephone number: |  |
| Your address: |  |

You can find out how we will use the information you provide by reading the privacy notice in the [consultation document.](https://beta.gov.wales/sites/default/files/consultations/2018-04/180403-tackling-non-domestic-rates.pdf)

The Welsh Government is interested in comments you may have on legislative changes and policy proposals to tackle non-domestic rate avoidance activities. We would be particularly interested in the technical and administrative complexities which may arise following implementation.

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| **Q1: Do you agree that ratepayers should be obliged to provide notification of a change in their circumstances?** |
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| **Q2: Do you agree that a 21 day period is sufficient time for a ratepayer to notify the local authority about the change of circumstance?** |
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| **Q3: Do you agree that a civil penalty at level 1 on the standard scale (currently £200) is reasonable and proportionate in cases where the ratepayer has failed to notify, knowingly withheld information or knowingly provided false information?** |
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| **Q4: Do you agree that ratepayers and third parties should be obliged to provide information at the request of a local authority, for the purposes of verifying rates liability?** |
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| **Q5: Do you agree that a 21 day period is sufficient time for ratepayers and third party organisations to provide information that has been requested by a local authority about a non-domestic property?** |
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| **Q6: Do you agree that a civil penalty at level 1 on the standard scale (currently £200) is reasonable and proportionate in cases where an organisation has knowingly withheld information or knowingly provided false information?** |
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| **Q7: Do you agree that the proposed safeguards (approval by a tribunal and 24 hours notice) are appropriate to the procedure for local authorities to inspect non-domestic properties?** |
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| **Q8: Do you agree that a civil penalty at level 1 on the standard scale (currently £200) is reasonable and proportionate in cases where a person wilfully delays or obstructs an inspection?** |
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| **Q9: What are the advantages and disadvantages of local authorities publishing a list of properties that attract mandatory and discretionary reliefs? Would this improve transparency and compliance?** |
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| **Q10: What types of information should or should not be published?** |
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| **Q11: What are the data protection issues and how could these be addressed?** |
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| **Q12: Which option(s) (1-4) to change empty property rates relief do you believe would be the most effective in reducing avoidance?** |
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| **Q13: What are the key issues which arise from changing the ‘re-set’ period (as outlined in options 1- 3) in respect of empty property rates relief?** |
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| **Q14: Do you have any comments about reducing empty property rates relief to 50% as outlined in Option 3?** |
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| **Q15: In respect of option 4, do you agree that where properties are occupied for a short period, additional criteria about the extent of that occupation should be met in order to qualify for further periods of relief?** |
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| **Q16: What are your views on keeping, removing or changing the legislative provisions which exempt empty properties from rates where the ratepayer is a charity or a Community Amateur Sports Club, and when next in use it is likely to be wholly or mainly used for charitable purposes?** |
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| **Q17: Are there any other options which may reduce this type of avoidance?** |
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| **Q18: Are there any additional measures that the Welsh Government and/or local authorities can take to reduce the prevalence of avoidance in relation to mandatory charitable rate relief?** |
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| **Q19: Is it appropriate to put in place a General Anti-Avoidance Rule in Wales that would enable authorities to withhold reliefs and exemptions where they can reasonably conclude that the main purpose of a ratepayer’s arrangements is to avoid non-domestic rates?** |
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| **Q20: What are the key issues that would need to be considered in putting in place a General Anti-Avoidance Rule for non-domestic rates in Wales?** |
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| **Q21: The Welsh Government would like to hear views about how local authorities and other organisations could be supported to take forward investigations and reduce avoidance behaviour.** |
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| **Q22: The Welsh Government would like to know your views on the effects these proposals would have on the Welsh language, specifically on:**   1. **opportunities for people to use Welsh; and** 2. **on treating the Welsh language no less favourably than English.**     **What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?** |
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| **Q23: Please also explain how you believe the proposed policy could be formulated or changed so as to have:**   1. **positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language; and** 2. **no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.** |
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| Responses to consultations are likely to be made public on the internet or in a report. If you would prefer your response to remain anonymous, please tick here: |  |  |