To the LSB,

With reference to the above consultation, ITMA would like to make the following comments.

Do you think that the maximum set by the LSB is sufficiently high to ensure that penalties are able to be proportionately applied by LAs?

Although ITMA is of the opinion that the previous arrangement would have sufficed, we feel that the maximum set by the LSB will be sufficiently high to allow flexibility and proportionality.

What are your views on the fixed amounts proposed for entities and individuals? If you disagree with our proposed approach please give your reasons and, if possible, propose an alternative.

We do not have any comments to make on the fixed amounts proposed.

Do you have any comments on the draft statutory instrument?

We do not have any comments to make on the draft S.I.

## Keven Bader Chief Executive

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