



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### Modifications etc. (not altering text)

- C1** Pt. III (ss. 41–67) amended by [S.I. 1990/582, reg. 5\(1\)](#)  
Pt. III (ss. 41 - 67) amended (25. 9. 1991) by [Atomic Weapons Establishment Act 1991 \(c. 46\), ss. 3, 6\(2\) Sch. para.9](#) (with s. 1)  
Pt. III (ss. 41-67) modified (1.9.1999) by [1998 c. 31, s. 78](#), (with ss. 138(9), 144(6)); [S.I. 1999/2323, art. 2, Sch. 1](#)  
Pt. III (ss. 41-67) amended (28.11.1994) by [S.I. 1994/2825, regs. 27, 28](#)

#### *Local rating*

#### **41 Local rating lists.**

- (1) In accordance with this Part the valuation officer for a [<sup>F1</sup>billing authority] shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.

*Status: Point in time view as at 19/11/1997.*

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- (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- [<sup>F2</sup>(6A) As soon as is reasonably practicable after compiling a list the valuation officer shall send a copy of it to the authority.
- (6B) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.

#### Textual Amendments

- F1** Words in s. 41(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.59** (with s. 118(1)(2) (4))
- F2** S. 41(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 19**

#### [41A] <sup>F3</sup>Local non-domestic rating lists for Welsh billing authorities.

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new valuation officer’s amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
- (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and

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- (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—  
“old authority” has the same meaning as in the Local Government (Wales) Act 1994;  
“old billing authority” means a billing authority which is an old authority;  
“new billing authority” means a billing authority which is a new principal council;  
“new principal council” has the same meaning as in the Local Government (Wales) Act 1994;  
“valuation officer” means a valuation officer for an old billing authority;  
and  
“new valuation officer” means a valuation officer for a new billing authority.
- (12) For the purposes of this section—  
(a) references to a valuation officer’s local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;  
(b) a new valuation officer’s area is the area of the new billing authority for which he is appointed;  
(c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and  
(d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.]

#### Textual Amendments

**F3** S. 41A inserted (3.5.1995) by 1994 c. 19, s. 37 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1) (with art. 6(2)-(5))

## 42 Contents of local lists.

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—  
(a) it is situated in the authority’s area,  
(b) it is a relevant non-domestic hereditament,  
(c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and

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- (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
  - (a) consists entirely of property which is not domestic, or
  - (b) is a composite hereditament.
- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show [<sup>F4</sup>the rateable value of the hereditament]
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

#### Textual Amendments

- F4** Words substituted for s. 42(4)(a)(b) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 20](#)

#### [42A] <sup>F5</sup>Rural settlement list.

- (1) Each billing authority shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.
- (3) The settlements referred to in subsection (2) above are those which—
  - (a) are wholly or partly within the authority’s area,
  - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
  - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority’s area.
- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).]

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#### Textual Amendments

**F5** S. 42A inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

### [<sup>F6</sup>42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.
- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office.]

#### Textual Amendments

**F6** S. 42B inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

### 43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
  - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.

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- (4) Subject to <sup>F7</sup>subsections (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

- <sup>F8</sup>(6A) Where subsection (6B) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (6B) This subsection applies where—
- (a) on the day concerned the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year,
  - (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
  - (c) on the day concerned—
    - (i) the whole or part of the hereditament is used as a qualifying general store or qualifying post office, or
    - (ii) any conditions prescribed by the Secretary of State by order are satisfied;
 and subsections (6C) to (6E) below apply for the purposes of this subsection.
- (6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—
- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
  - (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.
- (6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—
- (a) it is used for the purposes of the Post Office (within the meaning of the Post Office Act 1953), and

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- (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.
- (6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied]
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [F<sup>9</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

#### Textual Amendments

- F7** Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F8** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F9** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2) (4))

#### Modifications etc. (not altering text)

- C2** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C3** S. 43 modified by S.I. 1990/608, **reg. 7**  
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**  
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C4** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379, Pt. (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C5** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

#### 44 Occupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F10</sup>
- (3) . . . <sup>F11</sup>
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [F<sup>12</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.

#### Textual Amendments

- F10** Words repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 21(2), **Sch. 12 Pt. II** Note 4

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**F11** S. 44(3) repealed by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), ss. 139, 194(4), [Sch. 5 para. 21\(3\)](#), [Sch. 12 Pt. II](#) Note 4

**F12** Words in s. 44(5) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para.61](#) (with s. 118(1)(2) (4))

**Modifications etc. (not altering text)**

**C6** S. 44 modified (for relevant period 1.4.1999 - 31.03.05) by [S.I. 1999/3379](#), [Pt. II](#) ( regs. 3-14) Sch 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

**[<sup>F13</sup>44A Partly occupied hereditaments.**

- (1) Where a hereditament is shown in a [<sup>F14</sup>billing authority's] local non-domestic rating list and it appears to the authority that part of the hereditament is unoccupied but will remain so for a short time only the authority may require the valuation officer for the authority to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament and to certify the apportionment to the authority.
- (2) The reference in subsection (1) above to the rateable value of the hereditament is a reference to the rateable value shown under section 42(4) above as regards the hereditament for the day on which the authority makes its requirement.
- (3) For the purposes of this section an apportionment under subsection (1) above shall be treated as applicable for any day which—
  - (a) falls within the operative period in relation to the apportionment, and
  - (b) is a day for which the rateable value shown under section 42(4) above as regards the hereditament to which the apportionment relates is the same as that so shown for the day on which the authority requires the apportionment.
- (4) References in this section to the operative period in relation to an apportionment are references to the period beginning—
  - (a) where requiring the apportionment does not have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day on which the hereditament to which the apportionment relates became partly unoccupied, and
  - (b) where requiring the apportionment does have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day immediately following the end of that period,
 and ending with the first day on which one or more of the events listed below occurs.
- (5) The events are—
  - (a) the occupation of any of the unoccupied part of the hereditament to which the apportionment relates;
  - (b) the ending of the rate period in which the authority requires the apportionment;
  - (c) the requiring of a further apportionment under subsection (1) above in relation to the hereditament to which the apportionment relates;
  - (d) the hereditament to which the apportionment relates becoming completely unoccupied.
- (6) Subsection (7) below applies where—
  - (a) a [<sup>F15</sup>billing authority] requires an apportionment under subsection (1) above, and



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- (b) the hereditament to which the apportionment relates does not fall within a class prescribed under section 45(1)(d) below.
- (7) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”
- (8) Subsection (9) below applies where—
- (a) a [<sup>F15</sup>billing authority] requires an apportionment under subsection (1) above, and
- (b) the hereditament to which the apportionment relates falls within a class prescribed under section 45(1)(d) below.
- (9) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is the sum of—
- (a) such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament, and
- (b) one half of such part of that rateable value as is assigned by the relevant apportionment to the unoccupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”
- (10) References in subsections (1) to (5) above to the hereditament, in relation to a hereditament which is partly domestic property or partly exempt from local non-domestic rating, shall, except where the reference is to the rateable value of the hereditament, be construed as references to such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating.]

#### Textual Amendments

**F13** S. 44A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 22**

**F14** Words in s. 44A(1) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(1)** (with s. 118(1)(2)(4))

**F15** Words in s. 44A(6)(a)(8)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(2)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C7** S. 44A modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**

S. 44A modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379](#), **Pt. II** (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

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#### 45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
- on the day none of the hereditament is occupied,
  - on the day the ratepayer is the owner of the whole of the hereditament,
  - the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
  - on the day the hereditament falls within a [<sup>F16</sup>class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- finding the chargeable amount for each chargeable day, and
  - aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 10}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F17</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [<sup>F18</sup>(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- the physical characteristics of hereditaments;
  - the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
  - the fact that the owners of hereditaments fall within prescribed descriptions.]

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#### Textual Amendments

- F16** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 23\(2\)](#)
- F17** Words in s. 45(7) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para.63](#) (with s. 118(1)(2) (4))
- F18** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 23\(3\)](#)

#### Modifications etc. (not altering text)

- C8** S. 45 applied by [S.I. 1990/145, reg. 3\(2\)\(a\)](#)
- C9** S. 45 modified by [S.I. 1990/608, regs. 3, 7\(1\)–\(4\)](#)  
S. 45 modified (1.4.1992) by [S.I. 1992/557, art. 3\(a\)](#)  
S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C10** S. 45(4)-(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379 Pt. II \(regs. 3-4\)](#) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C11** S. 45(6) modified by [S.I. 1990/145, reg. 3\(7\)](#)

#### 46 Unoccupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F19</sup>
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [<sup>F20</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

#### Textual Amendments

- F19** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), ss. 139, 194(4), [Sch. 5 para. 24](#), [Sch. 12 Pt II](#) Note 4
- F20** Words in s. 46(4) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para.64](#) (with s. 118(1)(2) (4))

#### [<sup>F21</sup>46A Unoccupied hereditaments: new buildings.

- (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
- (2) Where—
  - (a) a completion notice is served under Schedule 4A below, and
  - (b) the building to which the notice relates is not completed on or before the relevant day,then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.

*Status: Point in time view as at 19/11/1997.*

*Changes to legislation: Local Government Finance Act 1988, Part III is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is—
- (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
  - (b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.
- (4) Where—
- (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
  - (b) the building is not occupied on that day,
- it shall be deemed for the purposes of section 45 above to become unoccupied on that day.
- (5) Where—
- (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
  - (b) the building is one produced by the structural alteration of an existing building,
- the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.
- (6) In this section—
- (a) “building” includes part of a building, and
  - (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

#### Textual Amendments

**F21** S. 46A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 25](#)

#### 47 Discretionary relief.

- (1) Where the first and second conditions mentioned in subsections (2) and (3) below [<sup>F22</sup>or the rural settlement condition and the second condition mentioned in subsection (3) below] are fulfilled for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
- (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [<sup>F23</sup>billing authority] concerned, and
  - (b) sections [<sup>F24</sup>43(4) to (6B)] and 44 above, sections 45(4) to (6) and 46 above, [<sup>F25</sup>regulations under section 58 below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.
- (2) The first condition is that one or more of the following applies on the chargeable day—

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- (a) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
  - (b) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
  - (c) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (3) The second condition is that, during a period which consists of or includes the chargeable day, a decision of the [<sup>F23</sup>billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

[<sup>F26</sup>(3A) The rural settlement condition is—

- (a) that on the chargeable day the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year in which that day falls, and
- (b) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(3B) Where section 43(6B)(c) above does not apply, the billing authority shall not, by virtue of subsection (3A) above, make such a decision as is referred to in subsection (3) above unless it is satisfied that—

- (a) the hereditament is used for purposes which are of benefit to the local community, and
- (b) it would be reasonable for the billing authority to make such a decision, having regard to the interests of persons liable to pay council tax set by it]

(4) A determination under subsection (1)(a) above—

- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
- (b) may be such that the chargeable amount for the day is 0;
- (c) may be varied by a further determination of the authority under subsection (1) (a) above.

(5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under section [<sup>F27</sup>58 below and of any provision of or made under Schedule 7A below] shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.

(6) A decision under subsection (3) above may be revoked by a further decision of the authority.

(7) A decision under subsection (3) above is invalid as regards a day if made [<sup>F28</sup>more than six months] after the end of the financial year in which the day falls.

(8) The Secretary of State may make regulations containing provision—

- (a) requiring notice to be given of any determination or decision;
- (b) limiting the power to revoke a decision or vary a determination;

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- (c) as to other matters incidental to this section.
- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- [<sup>F29</sup>(a) a billing authority; or
  - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.]

#### Textual Amendments

- F22** Words in s. 47(1) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F23** Words in s. 47(1)(a)(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(1)** (with s. 118(1)(2)(4))
- F24** Words in s. 47(1)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F25** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(2)**
- F26** S. 47(3A)-(3B) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(b)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F27** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(3)**
- F28** Words in s. 47(7) inserted (1.4.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 23**; S.I. 1997/1097, **art. 2(b)(c)**
- F29** Words in s. 47(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(2)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C12** S. 47 applied (4.3.1996) by S.I. 1996/263, **regs. 1, 16(5)**  
S. 47 amended (28.11.1994) by S.I. 1994/2825, **reg. 29**
- C13** S. 47(2)(a) modified by S.I. 1990/145, **reg. 3(7)**

#### 48 Discretionary relief: supplementary.

- (1) This section applies for the purposes of section 47 above [<sup>F30</sup>(but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)].
- (2) A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears that when next in use it will be wholly or mainly used for charitable purposes.
- (3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
- (4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
- (5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

*Status: Point in time view as at 19/11/1997.*

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#### Textual Amendments

**F30** Words in s. 48(1) added (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 4**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)

### 49 Reduction or remission of liability.

- (1) A [<sup>F31</sup>billing authority] may—
  - (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
  - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
  - (a) the ratepayer would sustain hardship if the authority did not do so, and
  - (b) it is reasonable for the authority to do so, having regard to the interests of persons [<sup>F32</sup>liable to pay council tax set by it].
- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this section) taking account of anything done under section 47 above [<sup>F33</sup>, the effect of any regulations under section 58 below, and the effect of any provision of or made under Schedule 7A below.]
- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

#### Textual Amendments

- F31** Words in s. 49(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(1)** (with s. 118(1)(2)(4))
- F32** Words in s. 49(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(2)** (with s. 118(1)(2)(4))
- F33** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 27**

### 50 Joint owners or occupiers.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
  - (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;

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- (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.
- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

## 51 Exemption.

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

### *Central rating*

## 52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- [<sup>F34</sup>(6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.

### Textual Amendments

**F34** S. 52(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 28**



*Status: Point in time view as at 19/11/1997.*

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### 53 Contents of central lists.

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [<sup>F35</sup>one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
  - (a) is occupied or (if unoccupied) owned by him, and
  - (b) falls within [<sup>F36</sup>any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- [<sup>F37</sup>(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
  - (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
  - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]
- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

#### Textual Amendments

- F35** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(2\)](#)
- F36** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(3\)](#)
- F37** [S. 53\(4\)\(4A\)](#) substituted for s. 53(4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(4\)](#)

### 54 Central rating: liability.

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—

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- (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

**Modifications etc. (not altering text)**

- C14** S. 54 modified by S.I. 1990/608, regs. 4(2)(7), 7  
S. 54 modified (W.) (31.12.1999) by S.I. 1999/3454, reg. 8(1)

*General*

**55 Alteration of lists.**

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
- (a) the officer must inform the [<sup>F38</sup>billing authority] or Secretary of State (as the case may be), and
  - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (4) The regulations may include provision—
- (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,

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- (b) as to the [<sup>F39</sup>manner and] circumstances in which a proposal may be made [<sup>F40</sup>and the information to be included in a proposal],
  - (c) as to the period within which a proposal must be made,
  - (d) as to the procedure for [<sup>F41</sup>and subsequent to the making of] a proposal, and
  - [<sup>F42</sup>(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
  - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- (5) The regulations may include provision that, where there is a disagreement [<sup>F43</sup>between a valuation officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
  - (b) about the accuracy of the list],
- an appeal may be made to a [<sup>F44</sup>valuation tribunal] established under Schedule 11 below.
- (6) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
  - (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
  - (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
  - (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- [<sup>F45</sup>(a) provision requiring payments or repayments to be made, with or without interest, and]
  - (c) provision as to the recovery (by deduction or otherwise) of sums due.
- [<sup>F46</sup>(7A) The regulations may include provision that—
- (a) where a valuation officer for a [<sup>F47</sup>billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) [<sup>F48</sup>or 41A(10)] above, the authority must alter the copy accordingly;
  - (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

#### Textual Amendments

- F38** Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))
- F39** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F40** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F41** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**

*Status: Point in time view as at 19/11/1997.*

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- F42** S. 55(4)(dd) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F43** Words and s. 55(5)(a)(b) substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F44** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F45** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**
- F46** S. 55(7A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F47** Words in s. 55(7A)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))
- F48** Words in s. 55(7A)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 84** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with arts. 9(2)-(5))

## 56 Valuation and multipliers.

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

## [<sup>F49</sup>57 Special provision for 1990-95.

Schedule 7A below (which contains special provision for 1990-95) shall have effect.]

### Textual Amendments

- F49** S. 57 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 31**

## 58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
  - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
  - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
  - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
  - (b) sections [<sup>F50</sup>43(4) to (6E)] and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.

*Status: Point in time view as at 19/11/1997.*

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- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- [<sup>F51</sup>(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.]
- (8) Regulations under this section in their application to a particular [<sup>F52</sup>relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [<sup>F52</sup>the year]; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all [<sup>F53</sup>billing authorities] by way of non-domestic rates as regards a particular financial year [<sup>F54</sup>does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
  - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

#### Textual Amendments

- F50** Words in s. 58(3)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 5**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F51** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, s. 2(1)
- F52** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, s. 2(2)
- F53** Words in s. 58(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 68** (with s. 118(1)(2) (4))
- F54** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, s. 2(3)

#### [<sup>F55</sup>59 Contributions in aid.

Where a contribution in aid of non-domestic rating is made in respect of a Crown hereditament, the contribution shall be paid to the Secretary of State.]

*Status: Point in time view as at 19/11/1997.*

*Changes to legislation: Local Government Finance Act 1988, Part III is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

#### Textual Amendments

**F55** S. 59 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 32**

#### 60 Pooling.

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the Secretary of State) shall have effect.

#### 61 Valuation officers.

- (1) The Commissioners of Inland Revenue shall appoint—
  - (a) a valuation officer for each [<sup>F56</sup>billing authority], and
  - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

#### Textual Amendments

**F56** Words in s. 61(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.69** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C15** S. 61 amended (28.11.1994) by S.I. 1994/2825, **reg. 29**

#### 62 Administration.

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

#### 63 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.

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- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

### *Interpretation*

#### **64 Hereditaments.**

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
  - (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
    - (a) the right is let out or reserved to any person other than the occupier of the land, or
    - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.
  - (3) The Secretary of State may make regulations providing that in prescribed cases—
    - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
    - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.
- [<sup>F57</sup>(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
- (a) are owned by the same person,
  - (b) are not domestic property, and
  - (c) are separately occupied, or available for separate occupation, by persons other than that person,
- a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.
- (3B) Regulations under subsection (3A) above may provide that—
- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
  - (b) while such a determination is in force—
    - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
    - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]

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- (4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—
- (a) lands;
  - (b) coal mines;
  - (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
  - <sup>F58</sup>(d) .....
  - (e) any right which is a hereditament by virtue of subsection (2) above.
- (5) Subsection (6) below applies in the case of a hereditament provided and maintained by an authority mentioned in subsection (7) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (6) Any rules as to Crown exemption which would have applied apart from this subsection shall not—
- (a) detract from any duty to show the hereditament in a local or central non-domestic rating list,
  - (b) prevent a person being subject to a non-domestic rate as regards the hereditament under section 43, 45 or 54 above, or
  - (c) prevent the person being liable to pay in respect of the rate.
- (7) The authorities are—
- (a) a county council,
  - <sup>F59</sup>(aa) a county borough council,]
  - (b) a district council,
  - (c) a London borough council,
  - (d) the Common Council,
  - <sup>F60</sup>(da) the Service Authority for the National Criminal Intelligence Service;
  - (db) the Service Authority for the National Crime Squad;]
  - <sup>F61</sup>(e) .....
  - <sup>F61</sup>(f) .....
- <sup>F62</sup>(7A) The Secretary of State may by order provide that subsection (6) above shall also apply in relation to any hereditament of a prescribed class.
- (7B) For the purposes of subsection (7A) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (7C) Without prejudice to the generality of subsection (7B) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (7D) A hereditament is a Crown hereditament if—
- (a) it is occupied by or on behalf of the Crown for public purposes,
  - (b) though unoccupied, it appears that it will be occupied by or on behalf of the Crown for public purposes when next in occupation, or
  - (c) it is provided and maintained by an authority mentioned in subsection (7) above for purposes connected with the administration of justice, police purposes or other Crown purposes.]



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- (8) A hereditament is non-domestic if either—
- (a) it consists entirely of property which is not domestic, or
  - (b) it is a composite hereditament.
- (9) A hereditament is composite if part only of it consists of domestic property.
- (10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- (11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.
- [<sup>F63</sup>(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

#### Textual Amendments

- F57** S. 64(3A)(3B) inserted (7.3.1992) by 1992 c. 14, s. 104, **Sch. 10 para. 2(1)** (with s. 118(1)(2)(4)); S.I. 1992/473, **art. 2**
- F58** S. 64(4)(d) omitted (1.4.1997) by virtue of 1997 c. 29, s. 2(2)
- F59** S. 64(7)(aa) inserted (7.1.1997) by S.I. 1996/3071, art. 2, **Sch. para. 2(1)**
- F60** S. 64(7)(da)(db) inserted (31.10.1997) by 1997 c. 50, s. 134(1), **Sch. 9 para. 55**; S.I. 1997/2390, **art. 2(2)(u)** (with arts. 3 - 7)
- F61** S. 64(7)(e)(f) repealed (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F62** S. 64(7A)–(7D) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 33**
- F63** S. 64(12) inserted (7.3.1992) by 1992 c. 14, s. 104, **Sch. 10 para. 2(2)** (with s. 118(1)(2)(4)); S.I. 1992/473, **art. 2**

#### Modifications etc. (not altering text)

- C16** S. 64 applied (29.4.1996) by 1996 c. 12, **S. 2(3)**
- C17** S. 64(6) applied (7.7.1995) by S.I. 1995/1679, **art. 2**
- C18** S. 64(10) excluded by S.I. 1990/2329, **reg. 3(3)**

## 65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to [<sup>F64</sup>the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
- (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;

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- (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
- (a) which was used in or on the hereditament when it was last in use, or
- (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
- (a) the use of it for the holding of public meetings in furtherance of a person’s candidature at a parliamentary or local government election, or
- (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the <sup>M1</sup>Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [<sup>F65</sup>(8A) In a case where—
- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
- (b) section 64(2) above does not apply, and
- (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- (9) .....

#### Textual Amendments

**F64** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)

**F65** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34

#### Modifications etc. (not altering text)

**C19** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)

**C20** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)

S. 65(6) modified (w) (11.3.1999) by S.I. 1999/450, art. 158, 1

S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1

S. 65(6) applied (with modifications) (28.4.1999) by 1999/1214, reg. 3(3)

#### Marginal Citations

**M1** 1983 c. 2.

#### [65A <sup>F66</sup>Crown property.

- (1) This Part applies to the Crown as it applies to other persons.

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- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
- (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
  - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
- (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
  - (b) is not provided or maintained by a local authority or by a police authority established under section 3 of the <sup>M2</sup>Police Act 1996.
- (5) In this section—
- (a) references to this Part include any subordinate legislation (within the meaning of the <sup>M3</sup>Interpretation Act 1978) made under it, and
  - (b) “local authority” has the same meaning as in the <sup>M4</sup>Local Government Act 1972, and includes the Common Council of the City of London.
- (6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.
- (7) Subsection (3) above does not affect the power conferred by section 64(3) above]

#### Textual Amendments

**F66** S. 65A inserted (*prosp.*) by 1997 c. 29, ss. 3, 34(1)

#### Marginal Citations

**M2** 1996 c. 16.

**M3** 1978 c. 30.

**M4** 1972 c. 70.

## 66 Domestic property.

- (1) [<sup>F67</sup>Subject to subsections (2), (2B) and 2E below], property is domestic if—
- (a) it is used wholly for the purposes of living accommodation,
  - (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
  - (c) it is a private garage [<sup>F68</sup>which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
  - (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.

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- [<sup>F69</sup>(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—
- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
  - (b) which is not self-contained self-catering accommodation provided commercially.
- [ Subsection (2) above does not apply if—
- <sup>F70</sup>(2A) (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]

(2B) A building or self-contained part of a building is not domestic property if—

    - (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, and
    - (b) on that day his interest in the building or part is such as to enable him to let it for such periods.

(2C) For the purposes of subsection (2B) the relevant person is—

    - (a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
    - (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.

(2D) Subsection (2B) above does not apply where the building or self-contained part is used as the sole or main residence of any person <sup>F71</sup>. . .]

[<sup>F72</sup>(2E) Property is not domestic property if it is timeshare accommodation within the meaning of the Timeshare Act 1992.]

[<sup>F73</sup>(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]

[<sup>F74</sup>(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.]

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(4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]

(5) Property not in use is domestic if it appears that when next in use it will be domestic.

(6) <sup>F75</sup> .....

(7) Whether anything is a caravan shall be construed in accordance with Part I of the <sup>M5</sup>Caravan Sites and Control of Development Act 1960.

(8) <sup>F75</sup> .....

[<sup>F76</sup>(8A) In this section—

“business” includes—

(a) any activity carried on by a body of persons, whether corporate or unincorporate, and

(b) any activity carried on by a charity;

“commercially” means on a commercial basis, and with a view to the realisation of profits; and

“relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]

(9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

#### Textual Amendments

- F67** Words in s. 66(1) (which were inserted by S.I. 1990/162, **art. 3(4)**) substituted (1.4.1993) by S.I. 1993/542, **art. 2(a)**
- F68** Words inserted by S.I. 1990/162, **art. 3(2)(b)**
- F69** S. 66 subsections(2)–(2D) substituted for subsection (2) by S.I. 1990/162 art. 3(3)
- F70** S. 66(2A) substituted (1. 4. 1991) by S.I. 1991/474, **art. 3(1)**
- F71** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), **Sch. 14** (with s. 118(1)(2)(4))
- F72** S. 66(2E) inserted (1.4.1993) by S.I. 1993/542, **art. 2(b)**
- F73** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(2)(4)(5)**
- F74** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(3)(4)(5)**
- F75** S. 66(6)(8) repealed (*retrospectively*) by Caravans (Standard Community Charge and Rating) Act 1991 (c. 2), s. **1(2)(3)**
- F76** S. 66(8A) inserted by S.I. 1990/162, **art. 3(4)**

#### Modifications etc. (not altering text)

- C21** S. 66 applied (29.4.1996) by 1996 c. 12, s. **2(3)**

#### Marginal Citations

- M5** 1960 c. 62.

*Status: Point in time view as at 19/11/1997.*

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## **67 Interpretation: other provisions.**

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
  - (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for [<sup>F77</sup>billing authorities] and the central valuation officer.
  - (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
  - (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
  - (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, [<sup>F78</sup>or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
  - (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
  - (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), 45(6) and 47(2) above.
  - (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
  - (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- [<sup>F79</sup>(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—
- (a) are occupied or owned by a person designated under section 53(1) above, and
  - (b) fall within any description prescribed in relation to him under section 53(1).]
    - (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.
    - (11) The <sup>M6</sup>1967 Act is the General Rate Act 1967.
    - (12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.
    - (13) This section and sections 64 to 66 above apply for the purposes of this Part.

*Status: Point in time view as at 19/11/1997.*

*Changes to legislation: Local Government Finance Act 1988, Part III is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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#### **Textual Amendments**

- F77** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.72** (with s. 118(1)(2)(4))
- F78** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**
- F79** S. 67(9A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**

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#### **Modifications etc. (not altering text)**

- C22** S. 67 applied (29.4.1996) by 1996 c. 12, s. 2(3)

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#### **Marginal Citations**

- M6** 1967 c. 9.

**Status:**

Point in time view as at 19/11/1997.

**Changes to legislation:**

Local Government Finance Act 1988, Part III is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.