



Local Government Finance Act 1988

1988 CHAPTER 41

PART IX

EXISTING RATES, PRECEPTS AND GRANTS

123 Rating amendments: miscellaneous.

- (1) This subsection applies to a proposal for an alteration of a valuation list which, if made, would have the effect of rating as a non-water hereditament of a statutory water undertaking a hereditament which—
 - (a) was previously so rated but ceased to be so rated by virtue of an alteration made on or after 4 December 1987,
 - (b) was occupied for the purposes of the undertaking at the time of the proposal in pursuance of which the earlier alteration was made, and
 - (c) was not at that time occupied for the purposes of the undertakers' functions with respect to the supply of water.
- (2) This subsection applies to a proposal for an alteration of a valuation list which—
 - (a) would, if made, have the effect of reversing an alteration of the list made on or after 11 February 1988, and
 - (b) would not fall to be made but for section 121 above.
- (3) Where in the case of a proposal to which subsection (1) or (2) above applies there has been, since the making of the proposal in pursuance of which the earlier alteration was made, such a change of circumstances in relation to the hereditament to which the proposal relates as is mentioned in any of paragraphs (a) to (h) of section 68(4) of the 1967 Act, the change of circumstances shall be disregarded for the purposes of dealing with the proposal.
- (4) This subsection applies to an alteration of a valuation list which—
 - (a) is made in pursuance of a proposal to which subsection (1) above applies, or
 - (b) has the effect of reversing an alteration of the list made on or after 11 February 1988 and would not have fallen to be made but for section 121 above.

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- (5) An alteration to which subsection (4) above applies shall be deemed to have had effect—
- (a) if the earlier alteration was made in pursuance of a proposal made before 10 March 1988, from that date, and
 - (b) if the earlier alteration was made in pursuance of a proposal made on or after 10 March 1988, from the date that the earlier alteration had effect,
- notwithstanding in either case that the date from which the alteration is deemed to have had effect differs from the date provided by section 79(1) of the 1967 Act.
- (6) For the purposes of subsection (1) above, a hereditament is rated as a non-water hereditament of a statutory water undertaking if its value is ascertained otherwise than in accordance with the provisions of Schedule 4 to the 1967 Act.
- (7) In this section, the reference in subsection (1)(c) to statutory water undertakers is a reference to a water authority or statutory water company within the meaning of the ^{M1}Water Act 1973 and “statutory water undertaking” shall be construed accordingly.
- (8) In this section and sections 120 to 122 above—
- (a) “the 1967 Act” means the ^{M2}General Rate Act 1967,
 - (b) “valuation list” has the meaning assigned by section 115(1) of that Act, and
 - (c) references to the date on which a proposal is made are references to the date on which the proposal is served on the valuation officer or, where the proposal is made by the valuation officer, is served on the occupier of the hereditament to which the proposal relates.

Marginal Citations

M1 1973 c. 37.

M2 1967 c. 9.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10