



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

41 Local rating lists.

- (1) In accordance with this Part the valuation officer for a [^{F1}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 [^{F2}, subject to subsection (2A)].

[^{F3}(2A) In the case of a billing authority in England—

- (a) subsection (2) does not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, and
 - (b) a list must instead be compiled on 1 April 2017 [^{F4}, on 1 April 2023] and on 1 April in every [^{F5}third] 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 ^{F6}....
 - (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 [^{F7}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.
 - (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.

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- [^{F8}(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 ^{F9}... 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.
- [^{F10}(9) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

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** Words in s. 41(2) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 29(2)**, 35(3)
- F3** S. 41(2A) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 29(3)**, 35(3)
- F4** Words in s. 41(2A)(b) inserted (15.3.2021) by Non-Domestic Rating (Lists) Act 2021 (c. 8), **s. 1(2)(a)**
- F5** Word in s. 41(2A)(b) substituted (26.10.2023) by Non-Domestic Rating Act 2023 (c. 53), **ss. 5(1)**, 19(1)(a)
- F6** Words in s. 41(3) omitted (25.6.2013) by virtue of Growth and Infrastructure Act 2013 (c. 27), **ss. 29(4)**, 35(3)
- F7** Words in s. 41(5) substituted (15.3.2021) by Non-Domestic Rating (Lists) Act 2021 (c. 8), **s. 1(2)(b)**
- F8** S. 41(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 19**
- F9** Words in s. 41(7) omitted (25.6.2013) by virtue of Growth and Infrastructure Act 2013 (c. 27), **ss. 29(5)**, 35(3)
- F10** S. 41(9) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 30(2)**, 35(3)

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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