



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

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
 - (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—
 - (a) the rateable value of the hereditament (in a case where none of it consists of domestic property, and none of it is exempt from local non-domestic rating, on the day);

Status: This is the original version (as it was originally enacted).

- (b) the rateable value of such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating on the day (in any other case).
- (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.