



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

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 . . . ^{F1}
- (3) . . . ^{F2}
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [^{F3}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.
- [^{F4}(7) Subject to subsection (8) below, D is the small business non-domestic rating multiplier for the financial year.
- (8) Where the billing authority is a special authority, D is the authority's small business non-domestic rating multiplier for the financial year.
- (9) E is such amount as may be prescribed—
 - (a) in relation to England, by the Secretary of State by order,
 - (b) in relation to Wales, by the National Assembly for Wales by order.]
- [^{F5}(10) F is an amount prescribed, or calculated in accordance with provision prescribed—
 - (a) in relation to England, by the Secretary of State by regulations;

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- (b) in relation to Wales, by the Welsh Ministers by regulations.
- (11) Regulations under subsection (10) may, in particular—
- (a) impose duties or confer powers on the valuation officer for a billing authority (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) make provision as to appeals relating to things done or not done by valuation officers.]

Textual Amendments

- F1** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 21\(2\)](#), [Sch. 12 Pt.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
- F2** S. 44(3) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 21\(3\)](#), [Sch. 12 Pt.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
- F3** 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))
- F4** S. 44(7)-(9) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), [ss. 61\(5\)](#), 128(6); [S.I. 2003/3034, art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132, art. 3\(1\)\(a\)\(2\)\(a\)](#)
- F5** [S. 44\(10\)\(11\)](#) inserted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), [s. 1\(5\)](#)

Modifications etc. (not altering text)

- C1** Pt. III modified (E.) (1.4.2005) by [The Non-Domestic Rating \(Alteration of Lists and Appeals\) \(England\) Regulations 2005 \(S.I. 2005/659\)](#), regs. 1, [15](#)
- C2** 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](#))
- C3** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), [Sch. 2 para. 5](#)
- C4** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), [Sch. 2 para. 3](#)
- C5** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), regs. 1(1), [10](#)
- C6** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), [Sch. 2 para. 4](#)
- C7** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), [Sch. 2 para. 2](#)

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Changes and effects yet to be applied to :

- s. 44 omitted by [2023 c. 53 s. 1\(2\)](#)

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](#)