Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

[F144A  Partly occupied hereditaments.]

(1) Where a hereditament is shown in a [F2billing 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 [F3 billing authority] requires an apportionment under subsection (1) above, and

[F4(b) the hereditament to which the apportionment relates—

(i) does not fall within a class prescribed under section 45(1)(d), or
(ii) would (if unoccupied) be zero-rated under section 45A.]

(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 [F3 billing authority] requires an apportionment under subsection (1) above, and

[F5(b) the hereditament to which the apportionment relates—

(i) falls within a class prescribed under section 45(1)(d), and
(ii) would (if unoccupied) not be zero-rated under section 45A, and
(c) an order under section 45(4A) is in force and has effect in relation to the
hereditament.]

(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

[F6(b) such part of that rateable value as is assigned by the relevant
apportionment to the unoccupied part of the hereditament, divided by
the number prescribed by the order under section 45(4A) as it has
effect in relation to 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.”

[9A] In relation to a day to which neither subsection (7) nor subsection (9) applies, an apportionment under subsection (1) does not have any effect in relation to the chargeable amount.]

(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.]

Annotations:

Amendments (Textual)

F1 S. 44A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 22
F2 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))
F3 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))
F4 S. 44A(6)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by Rating (Empty Properties) Act 2007 (c. 9), s. 3(2), Sch. 1 para. 1(2)
F5 S. 44A(8)(b)(c) substituted for s. 44A(8)(b) (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by Rating (Empty Properties) Act 2007 (c. 9), s. 3(2), Sch. 1 para. 1(3)
F6 Words in s. 44A(9) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by Rating (Empty Properties) Act 2007 (c. 9), s. 3(2), Sch. 1 para. 1(4)
F7 S. 44A(9A) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by Rating (Empty Properties) Act 2007 (c. 9), s. 3(2), Sch. 1 para. 1(5)

Modifications etc. (not altering text)

C1 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)
Changes to legislation:
There are currently no known outstanding effects for the Local Government Finance Act 1988, Section 44A.