



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
- on the day none of the hereditament is occupied,
 - on the day the ratepayer is the owner of the whole of the hereditament,
 - the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
 - on the day the hereditament falls within a [^{F1}class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- finding the chargeable amount for each chargeable day, and
 - aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- [^{F2}(4) Subject to [^{F3}subsections (4A) and (4D)] and to section 45A below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

where A, B and C have the meanings given by section 46.

- (4A) An order may provide that subsection (4) shall have effect as if the following formula were substituted—

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where N is such number (greater than one but not greater than two) as may be prescribed.

- (4B) An order under subsection (4A) may be made—
 - (a) in relation to England, by the Secretary of State;
 - (b) in relation to Wales, by the Welsh Ministers.]

- [^{F4}(4C) Subsection (4D) applies where—
 - (a) on a chargeable day, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,
 - (b) the chargeable day falls before 1 April 2022, and
 - (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable day.

- (4D) The chargeable amount for the chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B \times T}{C}$$

where T is an amount prescribed, or calculated in accordance with provision prescribed, by regulations made by the appropriate national authority.

- (4E) Regulations under subsection (4D) 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.

- (4F) The appropriate national authority may by regulations amend paragraph (b) of subsection (4C) so as to substitute a later date for the date for the time being specified in that paragraph.

- (4G) For the purposes of subsections (4C) to (4F) the “appropriate national authority” is—
 - (a) in relation to England, the Secretary of State;
 - (b) in relation to Wales, the Welsh Ministers.]

^{F5}(5)

^{F6}(6)

- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [^{F7}billing authority] in whose local non-domestic rating list the hereditament is shown.

- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

- [^{F8}(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.

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- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
 - (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
 - (c) the fact that the owners of hereditaments fall within prescribed descriptions.]

Textual Amendments

- F1** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**
- F2** S. 45(4)-(4B) substituted for s. 45(4) (19.7.2007 with effect in accordance with s. 3(3)(4) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **ss. 1(1), 3(2)**
- F3** Words in s. 45(4) substituted (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. 2(2)**
- F4** S. 45(4C)-(4G) 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. 2(3)**
- F5** S. 45(5) repealed (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. 2**
- F6** S. 45(6) repealed (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. 2**
- F7** Words in s. 45(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.63** (with s. 118(1)(2) (4))
- F8** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(3)**

Modifications etc. (not altering text)

- C4** S. 45 applied by [S.I. 1990/145](#), **reg. 3(2)(a)**
- C5** S. 45 modified by [S.I. 1990/608](#), **regs. 3, 7(1)-(4)**
S. 45 modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**
S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454](#), **reg. 8(1)**
- C6** S. 45 excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\)](#), **regs. 2(2), 12(2)**
- C7** S. 45 excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), **regs. 2(2), 12(2)** (with reg. 4)
- C8** S. 45 excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), **regs. 2(2), 15(1)** (with regs. 4, 14)
- C9** S. 45(4)-(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379 Pt. II \(regs. 3-4\) Sch. 2 paras. 4\(1\)\(2\), 5\(1\)\(2\), 6\(1\)\(2\)](#) (with Sch. 4 Pt. 2)
- C10** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), **regs. 1(1), 10**
- C11** S. 45(4)(4A) 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**
- C12** S. 45(4)(4A) 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**
- C13** S. 45(4)(4A) 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**
- C14** S. 45(4)(4A) 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**
- C15** S. 45(6) modified by [S.I. 1990/145](#), **reg. 3(7)**

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Changes and effects yet to be applied to :

- s. 45(2)(a) words inserted by 2023 c. 53 s. 2(1)(b)
- s. 45(4)-(4G) omitted by 2023 c. 53 s. 2(1)(c)

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

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