



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

47 Discretionary relief.

- (1) Where [^{F1}the condition mentioned in subsection (3) below is fulfilled] for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
- (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [^{F2}billing authority] concerned, and
 - (b) sections [^{F3}43(4) to (6B)] and 44 above, sections [^{F4}45(4) to [^{F5}(4D)]] and 46 above, [^{F6}regulations under [^{F7}section 57A or 58] below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.

^{F8}(2)

- (3) The ^{F9}... condition is that, during a period which consists of or includes the chargeable day, a decision of the [^{F2}billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

^{F10}(3A)

^{F10}(3B)

^{F10}(3C)

^{F10}(3D)

- (4) A determination under subsection (1)(a) above—

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- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
 - (b) may be such that the chargeable amount for the day is 0;
 - (c) may be varied by a further determination of the authority under subsection (1) (a) above.
- (5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under [^{F11}section 57A or 58] below and of any provision of or made under Schedule 7A below shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
- [^{F12}(5A) So far as a decision under subsection (3) above would have effect where none of section 43(6) above, section 43(6B) above and subsection (5B) below applies, the billing authority may make the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the interests of persons liable to pay council tax set by it.
- (5B) This subsection applies on the chargeable day if—
- (a) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations—
 - (i) none of which is established or conducted for profit, and
 - (ii) each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts, or
 - (b) the hereditament—
 - (i) is wholly or mainly used for purposes of recreation, and
 - (ii) all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (5C) A billing authority in England, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Secretary of State.
- (5D) A billing authority in Wales, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Welsh Ministers.]
- (6) A decision under subsection (3) above may be revoked by a further decision of the authority.
- [^{F13}(6A) A decision under subsection (3) by a billing authority in England is invalid as regards a day if—
- (a) the day falls before the end of the financial year beginning on 1 April 2022, and
 - (b) the decision is made more than six months after the end of the financial year in which the day falls.]
- (7) A decision under subsection (3) above [^{F14}by a billing authority in Wales] is invalid as regards a day if made [^{F15}more than six months] after the end of the financial year in which the day falls.
- (8) The Secretary of State may make regulations containing provision—
- (a) requiring notice to be given of any determination or decision;
 - (b) limiting the power to revoke a decision or vary a determination;
 - (c) as to other matters incidental to this section.
- [^{F16}(8A) This section does not apply where the hereditament is an excepted hereditament.]

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- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- ^{F17}(a) a billing authority; or
 - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees]^{F18}; or
 - (c) a functional body, within the meaning of the Greater London Authority Act 1999].

^{F19}(10) This section does not apply where the hereditament is zero-rated under section 45A.]

Textual Amendments

- F1** Words in s. 47(1) substituted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(2\), 240\(3\)\(d\)](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with arts. 9, 10)
- F2** Words in s. 47(1)(a)(3) substituted (6.3.1992) by [1992 c. 14](#), [s. 117\(1\)](#), [Sch. 13 para. 65\(1\)](#) (with s. [118\(1\)\(2\)\(4\)](#))
- F3** Words in s. 47(1)(b) substituted (19.11.1997) by [1997 c. 29](#), [s. 1](#), [Sch. 1 para. 3\(a\)](#); [S.I. 1997/2752](#), [art. 2\(1\)](#) (with [art. 2\(2\)](#))
- F4** Words in s. 47(1)(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. 2\(2\)](#)
- F5** Word in s. 47(1)(b) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), [Sch. para. 2](#)
- F6** Words substituted by [Local Government and Housing Act 1989 \(c. 42\)](#), [SIF 81:1](#), [s. 139](#), [Sch. 5 para. 26\(2\)](#)
- F7** Words in s. 47(1)(b) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), [art. 3\(1\)\(e\)](#) (with [art. 4](#))
- F8** S. 47(2) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(3\), 240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with arts. 9, 10)
- F9** Word in s. 47(3) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(4\), 240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with arts. 9, 10)
- F10** S. 47(3A)-(3D) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(5\), 240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with arts. 9, 10)
- F11** Words in s. 47(5) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), [art. 3\(1\)\(e\)](#) (with [art. 4](#))
- F12** S. 47(5A)-(5D) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(6\), 240\(3\)\(d\)](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with arts. 9, 10)
- F13** [S. 47\(6A\)](#) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 4\(2\), 19\(1\)\(a\)](#)
- F14** Words in [s. 47\(7\)](#) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 4\(3\), 19\(1\)\(a\)](#)
- F15** Words in s. 47(7) inserted (1.4.1997) by [1997 c. 29](#), [s. 33\(1\)](#), [Sch. 3 para. 23](#); [S.I. 1997/1097](#), [art. 2\(b\)\(c\)](#)
- F16** [S. 47\(8A\)](#) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(7\), 240\(3\)\(d\)](#) (with s. [69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with arts. 9, 10)
- F17** Words in s. 47(9) substituted (6.3.1992) by [1992 c. 14](#), [s. 117\(1\)](#), [Sch. 13 para. 65\(2\)](#) (with s. [118\(1\)\(2\)\(4\)](#))

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- F18** S. 47(9)(c) and “; or” immediately preceding it inserted (3.7.2000) by [1999 c. 29, s. 138](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434, art. 4](#)
- F19** S. 47(10) 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. 2\(3\)](#)

Modifications etc. (not altering text)

- C1** S. 47 applied (4.3.1996) by [S.I. 1996/263, regs. 1, 16\(5\)](#)
S. 47 amended (28.11.1994) by [S.I. 1994/2825, reg. 29](#)
- C2** S. 47 applied (with modifications) (12.5.2023) by [The Middlesbrough Development Corporation \(Functions\) Order 2023 \(S.I. 2023/447\), arts. 1\(2\), 8](#) (with art. 9, Sch. 2)
- C3** S. 47 applied (with modifications) (12.5.2023) by [The Hartlepool Development Corporation \(Functions\) Order 2023 \(S.I. 2023/446\), arts. 1\(2\), 8](#) (with art. 9, Sch. 2)

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Changes and effects yet to be applied to :

- s. 47(1)(b) words omitted by 2023 c. 53 Sch. para. 3(a)(i)
- s. 47(1)(b) words substituted by 2023 c. 53 Sch. para. 3(a)(ii)
- s. 47(5A) words substituted by 2023 c. 53 Sch. para. 3(b)
- s. 47(9)(b) words repealed by 1999 c. 29 Sch. 34 Pt. 1
- s. 47(10) words substituted by 2023 c. 53 Sch. para. 3(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