



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Central rating

52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards^[F1], subject to subsection (2A).
 - ^[F2](2A) In the application of this section to England—
 - (a) subsection (2) does not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, and
 - (b) a list must instead be compiled on 1 April 2017 ^[F3], on 1 April 2023] and on 1 April in every ^[F4]third] year afterwards.]
 - (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled ^{F5}....
 - (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
 - (5) Not later than ^[F6]31 December] preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
 - (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.

^[F7](6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.

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- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the ^{F8}... period for which it is in force does not detract from the duty to maintain it.
- [^{F9}(8) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

Textual Amendments

- F1** Words in s. 52(2) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(7)**, 35(3)
- F2** S. 52(2A) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(8)**, 35(3)
- F3** Words in s. 52(2A)(b) inserted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(3)(a)**
- F4** Word in s. 52(2A)(b) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 5(2)**, 19(1)(a)
- F5** Words in s. 52(3) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(9)**, 35(3)
- F6** Words in s. 52(5) substituted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(3)(b)**
- F7** S. 52(6A)(6B) inserted by [Local Government and Housing Act 1989 \(c. 42\)](#), SIF 81:1), s. 139, **Sch. 5 para. 28**
- F8** Words in s. 52(7) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(10)**, 35(3)
- F9** S. 52(8) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(3)**, 35(3)

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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