



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Central rating

54 **Central rating: liability.**

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.
- (4) [^{F1} Subject to section 54ZA below,] the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.

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

Textual Amendments

- F1** Words in [s. 54\(4\)](#) 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. 3\(2\)](#)

Modifications etc. (not altering text)

- C4** S. 54 modified by [S.I. 1990/608, regs. 4\(2\)\(7\)](#), 7
S. 54 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C5** [S. 54](#) 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)
- C6** [S. 54\(4\)-\(7\)](#) 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. 54\(4\)-\(7\)](#) 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**
- C8** [S. 54\(4\)-\(7\)](#) 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**
- C9** [S. 54\(4\)-\(7\)](#) 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**
- C10** [S. 54\(4\)](#) excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\)](#), [regs. 2\(2\)](#), **12(1)**
- C11** [S. 54\(4\)](#) excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), [regs. 2\(2\)](#), **12(1)** (with [reg. 4](#))

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Changes and effects yet to be applied to :

- s. 54(2)(a) words inserted by [2023 c. 53 s. 3\(1\)\(b\)](#)
- s. 54(4)-(7) omitted by [2023 c. 53 s. 3\(1\)\(c\)](#)

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](#)