

Status: Point in time view as at 01/02/1991.

Changes to legislation: Local Government and Housing Act 1989, Paragraph 22 is up to date with all changes known to be in force on or before 06 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 5

LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

Non-domestic rating

22 The following section shall be inserted after section 44—

“44A Partly occupied hereditaments.

- (1) Where a hereditament is shown in a charging 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—

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- (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 charging authority requires an apportionment under subsection (1) above, and
 - (b) the hereditament to which the apportionment relates does not fall within a class prescribed under section 45(1)(d) below.
- (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 charging authority requires an apportionment under subsection (1) above, and
 - (b) the hereditament to which the apportionment relates falls within a class prescribed under section 45(1)(d) below.
- (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
 - (b) one half of such part of that rateable value as is assigned by the relevant apportionment to the unoccupied 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.
- (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.”

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