



Localism Act 2011

2011 CHAPTER 20

PART 4

NON-DOMESTIC RATES ETC

Non-domestic rates

69 Non-domestic rates: discretionary relief

- (1) Section 47 of the Local Government Finance Act 1988 (non-domestic rates: discretionary relief) is amended as follows.
- (2) In subsection (1) (eligibility for relief) for the words from “the first and second conditions” to “are fulfilled” substitute “ the condition mentioned in subsection (3) below is fulfilled ”.
- (3) Omit subsection (2) (the first eligibility condition).
- (4) In subsection (3) (the second eligibility condition) omit “second”.
- (5) Omit subsections (3A) to (3D) (the other eligibility conditions).
- (6) After subsection (5) insert—
 - “(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

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- (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.”
- (7) Before subsection (9) insert—
 - “(8A) This section does not apply where the hereditament is an excepted hereditament.”
- (8 Sub-paragraph (6) of paragraph 4 of Schedule 8 to the Local Government Finance Act 1988 (contributions regulations for a financial year to be in force by preceding 1 January) does not apply to regulations under that paragraph in their application to the financial year beginning in 2012 so far as they make provision related to the operation of section 47 of that Act as amended by this Act.

Annotations:

Commencement Information

- I1** S. 69 in force at 31.1.2012 for W. by [S.I. 2012/193](#), [art. 2\(b\)](#)
- I2** S. 69(1)-(7) in force at 15.1.2012 for specified purposes for E. by [S.I. 2012/57](#), [art. 3\(b\)](#)
- I3** [S. 69\(1\)-\(7\)](#) in force at 31.1.2012 for W. by [S.I. 2012/193](#), [art. 2\(b\)](#)
- I4** [S. 69\(1\)-\(7\)](#) in force at 1.4.2012 by [S.I. 2012/628](#), [art. 5\(b\)](#) (with arts. 9, 10)
- I5** S. 69(8) in force at 3.12.2011 by [S.I. 2011/2896](#), [art. 2\(f\)](#)

70 Small business relief

- (1) Section 43 of the Local Government Finance Act 1988 (liability to non-domestic rates) is amended as follows.
- (2) In subsection (4B)(a) (small business relief: England) omit—
 - (a) sub-paragraph (i) (maximum rateable value of hereditament), and
 - (b) sub-paragraph (iii) (requirement for application).
- (3) Omit subsection (4C) (form and content of application).
- (4) In subsection (4D) (offence of making false application)—
 - (a) after “If” insert “ the ratepayer makes an application in order to satisfy a condition prescribed under subsection (4B)(a)(ii) above and ”,
 - (b) in paragraph (a) for “an application under subsection (4B)(a)(iii) above” substitute “ the application ”, and
 - (c) in paragraph (b) for “such an” substitute “ the ”.

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Annotations:

Commencement Information

I6 S. 70 in force at 15.1.2012 by S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, arts. 9-11)

71 Cancellation of liability to backdated non-domestic rates

After section 49 of the Local Government Finance Act 1988 insert—

“49A Cancellation of backdated liabilities for days in years 2005 to 2010

- (1) The Secretary of State may by regulations provide that, in a prescribed case, the chargeable amount under section 43 or 45 for a hereditament in England for a chargeable day is zero.
- (2) The regulations may give that relief in relation to a hereditament and a chargeable day only if—
 - (a) the hereditament is shown for the day in a local non-domestic rating list compiled on 1 April 2005, and
 - (b) it is shown for that day as it is shown as the result of an alteration of the list made after the list was compiled.
- (3) The regulations may give that relief in relation to a hereditament and a chargeable day subject to the fulfilment of prescribed conditions.
- (4) A prescribed condition may be—
 - (a) a condition to be fulfilled in relation to the hereditament,
 - (b) a condition to be fulfilled in relation to some other hereditament, or
 - (c) some other condition.
- (5) The conditions that may be prescribed include, in particular—
 - (a) conditions relating to the circumstances in which an alteration of a local non-domestic rating list was made;
 - (b) conditions relating to the consequences of the alteration;
 - (c) conditions relating to the length of the period beginning with the first day from which an alteration had effect and ending with the day on which the alteration was made;
 - (d) conditions relating to a person's liability or otherwise to non-domestic rates at any time.”

Changes to legislation:

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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. 158(8)-(9B) substituted for s. 158(8)(9) by [2016 c. 22 s. 121\(2\)\(e\)](#)