

*These notes refer to the Local Government Finance Act 2012
(c.17) which received Royal Assent on 31 October 2012*

LOCAL GOVERNMENT FINANCE ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Non-Domestic Rates

Section 6: Definition of domestic property

35. **Section 6** will correct a drafting error in the LGFA 1988. Subsections (2B) and (2C) of section 66 of that Act identify when a building or a self-contained part of a building is not 'domestic property', and apply particularly to provide that where serviced apartments in a building are let out for short periods, they shall be treated as in non-domestic use. The High Court has determined that, due to a drafting error in subsection (2C), the provision does not apply where the apartments are being let by the freeholder of a self-contained part of a building. This section corrects the defect.