



Local Government Finance Act 2012

2012 CHAPTER 17

Non-domestic rating

6 Definition of domestic property

- (1) Section 66 of the LGFA 1988 (domestic property) is amended as follows.
- (2) After subsection (2BB) insert—
 - “(2BC) For the purposes of subsection (2B) the relevant person is—
 - (a) where the building or self-contained part is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building or self-contained part; and
 - (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to that interest.”
- (3) In subsection (2C) omit “subsection (2B) and”.
- (4) This section has effect in relation to liability to a non-domestic rate for the financial year beginning with 1 April 2013 and subsequent financial years.