



Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018

2018 CHAPTER 1

Relief for telecommunications infrastructure

1 Relief from local non-domestic rates: occupied hereditaments

- (1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), section 43 (occupied hereditaments: liability) is amended as follows.
- (2) In subsection (4), after “(4A),” insert “(4E),”.
- (3) After subsection (4D) insert—

“(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

- (4F) This subsection applies where—
- (a) on the day concerned, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,
 - (b) the day concerned falls before 1 April 2022, and
 - (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the day concerned.
- (4G) The appropriate national authority may by regulations amend paragraph (b) of subsection (4F) above so as to substitute a later date for the date for the time being specified in that paragraph.
- (4H) For the purposes of subsections (4F) and (4G) above the “appropriate national authority” is—
- (a) in relation to England, the Secretary of State;

Status: This is the original version (as it was originally enacted).

(b) in relation to Wales, the Welsh Ministers.”

(4) After subsection (8B) insert—

“(8C) In relation to any hereditament in respect of which the subsections of this section mentioned in the first column of the table below each have effect on the day concerned, the chargeable amount shall be calculated in accordance with the corresponding subsection in the second column of the table—

<i>Subsections having effect in respect of hereditament</i>	<i>Subsection to be used for calculating chargeable amount</i>
Subsections (4A) and (4E)	Subsection (4A)
Subsections (4E) and (5)	Subsection (5)
Subsections (4E) and (6A)	Subsection (6A)
Subsections (4A), (4E) and (5)	Subsection (5)
Subsections (4A), (4E) and (6A)	Subsection (6A)
Subsections (4E), (5) and (6A)	Subsection (5)
Subsections (4A), (4E), (5) and (6A)	Subsection (5)”.

(5) In section 44 of that Act (occupied hereditaments: supplementary), at the end insert—

“(10) F is an amount prescribed, or calculated in accordance with provision prescribed—

- (a) in relation to England, by the Secretary of State by regulations;
- (b) in relation to Wales, by the Welsh Ministers by regulations.

(11) Regulations under subsection (10) may, in particular—

- (a) impose duties or confer powers on the valuation officer for a billing authority (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
- (b) make provision as to appeals relating to things done or not done by valuation officers.”

2 Relief from local non-domestic rates: unoccupied hereditaments

(1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), section 45 (unoccupied hereditaments: liability) is amended as follows.

(2) In subsection (4), for “subsection (4A)” substitute “subsections (4A) and (4D)”.

(3) After subsection (4B) insert—

“(4C) Subsection (4D) applies where—

- (a) on a chargeable day, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,
- (b) the chargeable day falls before 1 April 2022, and
- (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable day.

(4D) The chargeable amount for the chargeable day shall be calculated in accordance with the formula—

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

where T is an amount prescribed, or calculated in accordance with provision prescribed, by regulations made by the appropriate national authority.

(4E) Regulations under subsection (4D) may, in particular—

- (a) impose duties or confer powers on the valuation officer for a billing authority (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
- (b) make provision as to appeals relating to things done or not done by valuation officers.

(4F) The appropriate national authority may by regulations amend paragraph (b) of subsection (4C) so as to substitute a later date for the date for the time being specified in that paragraph.

(4G) For the purposes of subsections (4C) to (4F) the “appropriate national authority” is—

- (a) in relation to England, the Secretary of State;
- (b) in relation to Wales, the Welsh Ministers.”

3 Relief from central non-domestic rates

- (1) Part 3 of the Local Government Finance Act 1988 (non-domestic rating) is amended as follows.
- (2) In section 54 (central rating: liability), in subsection (4), at the beginning insert “Subject to section 54ZA below,”.
- (3) After section 54 insert—

“54ZA Relief for telecommunications infrastructure

- (1) This section applies where—
 - (a) for any day in a chargeable financial year a person’s name is shown in a central non-domestic rating list in force for the year,
 - (b) on that day (“the chargeable day”), the condition in subsection (2) is met in relation to any description of hereditament shown against the person’s name in the list,
 - (c) the chargeable day falls before 1 April 2022, and
 - (d) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable day.
- (2) The condition in this subsection is met in relation to a description of hereditament if—
 - (a) in a case where there is only one hereditament falling within the description, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, or

- (b) in a case where there is more than one hereditament falling within the description, those hereditaments are, taken together, wholly or mainly so used.

- (3) The chargeable amount for the chargeable day in respect of that description of hereditament shall be calculated in accordance with the formula—

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

where—

A, B and C have the same meaning as they have for the purposes of section 54(4), and

T is an amount prescribed, or calculated in accordance with provision prescribed, by the appropriate national authority by regulations.

- (4) Regulations under subsection (3) may, in particular—
- (a) impose duties or confer powers on the central valuation officer (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
- (b) make provision as to appeals relating to things done or not done by the central valuation officer.
- (5) The appropriate national authority may by regulations amend paragraph (c) of subsection (1) so as to substitute a later date for the date for the time being specified in that paragraph.
- (6) In this section the “appropriate national authority” is—
- (a) in relation to England, the Secretary of State;
- (b) in relation to Wales, the Welsh Ministers.”