



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;

(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.”