



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

2018 CHAPTER 1

Relief for telecommunications infrastructure

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—

Changes to legislation: *Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018, Section 2 is up to date with all changes known to be in force on or before 10 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (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.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act repealed by [2023 c. 53 Sch. para. 18\(1\)\(b\)](#)