



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

## 2018 CHAPTER 1

### *Relief for telecommunications infrastructure*

#### **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

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**Changes to legislation:** *Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018, Section 3 is up to date with all changes known to be in force on or before 02 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*

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- (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.”

**Changes to legislation:**

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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\(1\)\(b\)](#)