

*Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, PART 1. (See end of Document for details)*

## SCHEDULE

### CONSEQUENTIAL PROVISION

#### PART 1

##### PROVISION CONSEQUENTIAL ON SECTIONS 1 TO 3

#### *Consequential amendments of the Act*

1 The Act is amended as follows.

#### **Commencement Information**

**II** Sch. para. 1 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 2 In section 44A (partly occupied hereditaments)—
- (a) in subsection (1)—
    - (i) after “to apportion” insert “both”;
    - (ii) after “rateable value of the hereditament” insert “, and (where relevant) G as regards the hereditament,”;
    - (iii) after “the apportionment” insert “, or apportionments,”;
  - (b) after subsection (2) insert—

“(2A) The reference in subsection (1) to G as regards the hereditament is a reference to G calculated in accordance with [Schedule 4ZA](#) as regards the hereditament for the day on which the authority makes its requirement.”;
  - (c) in subsection (5), after paragraph (d) insert—

“(e) [paragraph 3](#) of [Schedule 4ZA](#) beginning, or ceasing, to apply in relation to the hereditament.”;
  - (d) in subsection (6)(b), in sub-paragraph (ii), for “section 45A” substitute “[paragraph 2](#) of [Schedule 4ZB](#)”;
  - (e) for subsection (7) substitute—

“(7) In relation to any day for which an apportionment is applicable, [Schedule 4ZA](#) has effect as regards the hereditament as if for [paragraph 10\(2\)](#) there were substituted—

“(2) “A” is—

    - (a) where the day concerned is a day to which [paragraph 3](#) applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;
    - (b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned

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by a relevant apportionment to the occupied part of the hereditament.

(2A) In sub-paragraph (2), a “relevant apportionment” means an apportionment under section 44A(1) which relates to the hereditament and is treated for the purposes of that section as applicable for the day.””

(f) in subsection (8)—

(i) in paragraph (b), in sub-paragraph (ii), for “section 45A” substitute “paragraph 2 of Schedule 4ZB”;

(ii) in paragraph (c), for “an order under section 45(4A) is” substitute “regulations under paragraph 1(2) of Schedule 4ZB are”;

(g) for subsection (9) substitute—

“(9) In relation to any day for which an apportionment is applicable, Schedule 4ZA has effect as regards the hereditament as if for paragraph 10(2) there were substituted—

“(2) “A” is the sum of the occupied amount and the unoccupied amount.

(2A) The occupied amount is—

(a) where the day concerned is a day to which paragraph 3 applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;

(b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament.

(2B) The unoccupied amount is—

(a) where the occupied amount is determined in accordance with sub-paragraph (2A)(a), such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the unoccupied part of the hereditament minus such part of G as is so assigned, or

(b) where the occupied amount is determined in accordance with sub-paragraph (2A)(b), such part of the rateable value as is assigned by a relevant apportionment to the unoccupied part of the hereditament,

divided by the number prescribed by regulations under paragraph 3(9) of Schedule 4ZB (for the purposes of paragraph 1(2) of that Schedule) as it has effect in relation to the hereditament.

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(2C) In sub-paragraphs (2A) and (2B), a “relevant apportionment” means an apportionment under section 44A(1) which relates to the hereditament and is treated for the purposes of that section as applicable for the day.”

**Commencement Information**

**I2** Sch. para. 2 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 3 In section 47 (discretionary relief)—
- (a) in subsection (1)(b)—
    - (i) omit “sections 43(4) to (6B) and 44 above, sections 45(4) to (4D) and 46 above,”;
    - (ii) for “Schedule 7A” substitute “Schedule [4ZA](#), [4ZB](#) or [7A](#)”;
  - (b) in subsection (5A), for “none of section 43(6) above, section 43(6B) above and subsection (5B) below applies” substitute “neither paragraph 2 of [Schedule 4ZA](#) nor subsection (5B) of this section apply”;
  - (c) in subsection (10) for “section 45A” substitute “[paragraph 2](#) of [Schedule 4ZB](#)”.

**Commencement Information**

**I3** Sch. para. 3 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 4 In section 57A (transitional provision for 2005 onwards: England)—
- (a) in subsection (2)(a) for “, 45A, 54 or 54ZA” substitute “or 54”;
  - (b) for subsection (3) substitute—
    - “(3) The provisions are that the chargeable amount is to be such amount as is found in accordance with rules prescribed under this section instead of in accordance with Schedule [4ZA](#), [4ZB](#) or [5A](#) (as the case may be).”;
  - (c) in subsection (7), for “whose rateable value exceeds” to the end substitute “as regards which A exceeds, and those as regards which A does not exceed”;
  - (d) after that subsection insert—
    - “(7A) For the purposes of subsection (7)—
      - (a) “A” has the meaning it has in Schedule [4ZA](#) or [4ZB](#) (as the case may be);
      - (b) a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.”

**Commencement Information**

**I4** Sch. para. 4 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 5 In section 58 (special provision for 1995 onwards)—
- (a) in subsection (2)(a), for “, 45A, 54 or 54ZA” substitute “or 54”;

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(b) for subsection (3) substitute—

“(3) The provisions are that the chargeable amount is to be such amount as is found in accordance with rules prescribed under this section instead of in accordance with Schedule 4ZA, 4ZB or 5A (as the case may be).”

**Commencement Information**

**I5** Sch. para. 5 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

6 In section 63A (disclosure of Revenue and Customs information), in subsection (4) (b), for “, 54 or 54ZA” substitute “or 54”.

**Commencement Information**

**I6** Sch. para. 6 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

7 In section 67 (interpretation: other provisions)—  
 (a) after subsection (1) insert—

“(1A) Unless the context otherwise requires, references to ratepayers are to ratepayers within the meaning of section 43, 45 or 54 (as the case may be).”;

(b) for subsection (7) substitute—

“(7) Any paragraph of [Schedule 4ZA](#), [4ZB](#) or [5A](#) applies on a particular day if (and only if) it applies immediately before the day ends.”

**Commencement Information**

**I7** Sch. para. 7 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

8 In section 143 (orders and regulations)—  
 (a) in subsection (3), for “(3ZA)” substitute “(3C)”;  
 (b) omit subsections (3ZA) to (3B);  
 (c) before subsection (8) insert—

“(7A) The power to make regulations under [paragraph 3\(3\)](#) or [6\(3\)](#) of [Schedule 4ZA](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7B) The power to make regulations under [paragraph 8\(1\)\(d\)\(ii\)](#) or [10\(9\)](#) of [Schedule 4ZA](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be

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made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.

(7C) The power to make regulations under paragraph 1(2) or 3(9) of [Schedule 4ZB](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7D) The power to make regulations under [paragraph 3\(6\) of Schedule 4ZB](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.

(7E) The power to make regulations under [paragraph 3\(4\) of Schedule 5A](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.

(7F) The power to make regulations under [paragraph 6\(8\) of Schedule 5A](#) is exercisable by statutory instrument, and a statutory instrument containing any such regulations may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.”

**Commencement Information**

**18** Sch. para. 8 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

9 In Schedule 7 (multipliers)—

- (a) in [paragraph 3A\(2\)\(a\)\(ii\)](#), for “section 43(4A) to (4D) above” substitute “[paragraph 4 of Schedule 4ZA](#)”;
- (b) in [paragraph 4A\(2\)\(a\)\(ii\)](#), for “section 43(4A) to (4D) above” substitute “[paragraph 4 of Schedule 4ZA](#)”.

**Commencement Information**

**19** Sch. para. 9 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

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*Consequential amendments of other Acts*

10 In the Localism Act 2011 omit section 70 (small business relief).

**Commencement Information**

**I10** Sch. para. 10 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

11 In the Postal Services Act 2011, in Schedule 12 (minor and consequential amendments) omit paragraph 131 and the italic heading before it.

**Commencement Information**

**I11** Sch. para. 11 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

12 In the Corporation Tax Act 2010, in Schedule 1 (minor and consequential amendments) omit paragraph 207.

**Commencement Information**

**I12** Sch. para. 12 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

13 (1) The Business Rate Supplements Act 2009 is amended as follows.

(2) In section 11 (liability of non-domestic ratepayers), in subsection (3)(a), for “section 45A of that Act (empty properties: zero rating for charities and amateur sports clubs)” substitute “[paragraph 2 of Schedule 4ZB](#) to that Act (empty properties: charitable rate relief)”.

(3) In section 12 (rateable value condition)—

- (a) in subsection (5), after “apportionment” in both places it occurs substitute “or apportionments”;
- (b) for subsection (9) substitute—

“(9) The rateable value of a hereditament on a day is—

- (a) in a case where the day on which [paragraph 3 of Schedule 4ZA](#) to the Local Government Finance Act 1988 applies in relation to the hereditament, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated minus G (within the meaning of that Schedule), or
- (b) in any other case, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated.”

(4) In section 13 (chargeable amount)—

- (a) in subsection (2), for “(3)” substitute “(2A)”;
- (b) after subsection (2) insert—

“(2A) If [paragraph 2 of Schedule 4ZA](#) to the 1988 Act (charitable rate relief) applies, the amount is calculated by using the formula—

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$$\frac{A \times B}{C \times 5}$$

- ;
- (c) in subsection (3), for “section 43(4B) of the 1988 Act (small businesses)” substitute “[paragraph 4 of Schedule 4ZA](#) to the 1988 Act (small business rate relief)”;
  - (d) omit subsection (3A);
  - (e) in subsection (3B), for “section 43(4I) of the 1988 Act (public lavatories) applies” substitute “any of [paragraphs 6](#) (heat networks rate relief), [7](#) (public lavatories rate relief) or [8](#) (rural rate relief) of [Schedule 4ZA](#) to the 1988 Act apply”;
  - (f) omit subsections (4) and (5);
  - (g) for subsection (6), for “section 45(4A) of” substitute “[paragraph 1\(2\) of Schedule 4ZB](#) to”;
  - (h) omit subsection (6A);
  - (i) in subsection (9) for “section 43(4B), (4F), (4I), (6) or (6B) or 45(4A) or (4D) of” substitute “[paragraph 2, 4, 6, 7 or 8 of Schedule 4ZA](#) or [paragraph 1\(2\) of Schedule 4ZB](#) to”.
- (5) In section 14 (chargeable amount: supplementary)—
- (a) for subsection (5) substitute—
    - “(5) “E” has the meaning it has for the purposes of [Schedule 4ZA](#) to the 1988 Act.
    - (5A) “N” has the meaning it has for the purposes of [Schedule 4ZB](#) to the 1998 Act.”;
  - (b) in subsection 9(b), for “an order under section 45(4A) of the 1988 Act is” substitute “[regulations under paragraph 1\(2\) of Schedule 4ZB](#) to the 1988 Act are”.

#### Commencement Information

**113** Sch. para. 13 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 14 (1) The Local Government Act 2003 is amended as follows.
- (2) In section 50 (approval by ballot of business improvement district proposals), in subsection (6), for the words from “that shown” to the end substitute “—
    - (a) in a case where the day of the ballot is a day on which [paragraph 3 of Schedule 4ZA](#) to the Local Government Finance Act 1988 applies in relation to the hereditament, the rateable value shown for that day under section 42(4) of that Act as regards the hereditament minus G (within the meaning of that Schedule), or
    - (b) in any other case, the rateable value shown for that day under section 42(4) of that Act as regards the hereditament.”
  - (3) Omit section 61 (small business relief).
  - (4) In section 63 (rural settlement lists) omit subsection (2).

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- (5) In section 64 (relief for registered community amateur sports clubs) omit subsection (1).

**Commencement Information**

**I14** Sch. para. 14 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 15 In the Postal Services Act 2000, in Schedule 8 (amendment of enactments) omit paragraph 21 and the italic heading before it.

**Commencement Information**

**I15** Sch. para. 15 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 16 In the Local Government and Rating Act 1997, in Schedule 1 (relief from non-domestic rates for general stores etc in rural settlements: England and Wales) omit paragraphs 2, 5 and 6.

**Commencement Information**

**I16** Sch. para. 16 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 17 In the National Heritage Act 1980, in Schedule 1 (the trustees of the National Heritage Memorial Fund), in paragraph 2 (status), for “Sections 43(6), 45A and 47 of” substitute “Section 47 of, and [paragraph 2 of Schedule 4ZA](#), [paragraph 2 of Schedule 4ZB](#) and [paragraph 2 of Schedule 5A](#) to,”.

**Commencement Information**

**I17** Sch. para. 17 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

*Repeals of spent and superseded Acts*

- 18 (1) The following Acts are repealed—
- (a) the Non-Domestic Rating (Public Lavatories) Act 2021;
  - (b) the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018;
  - (c) the Rating (Empty Properties) Act 2007;
  - (d) the Rating (Former Agricultural Premises and Rural Shops) Act 2001.
- (2) The repeal of the Rating (Empty Properties) Act 2007 does not affect the amendments made by paragraph 4 of the Schedule to that Act.

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**I18** Sch. para. 18 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)



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