



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

General

[^{F1}54A Postponement of compilation of Welsh lists for 2015 onwards

- (1) The Welsh Ministers may by order provide that the lists to which this section applies must be compiled on a date specified in the order (“the specified date”) rather than on 1 April 2015.
- (2) The lists to which this section applies are—
 - (a) each local non-domestic rating list that would otherwise have to be compiled on 1 April 2015 for a billing authority in Wales, and
 - (b) the central non-domestic rating list that would otherwise have to be compiled for Wales on that date.
- (3) The specified date must be 1 April in 2016, 2017, 2018, 2019 or 2020; and the same date must be specified for each list to which this section applies.
- (4) If an order has effect under this section, section 41 (local rating lists) applies in relation to billing authorities in Wales as if subsection (2)—
 - (a) did not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, but
 - (b) instead required a list to be compiled on the specified date [^{F2}, on 1 April 2023] and on 1 April in every fifth year afterwards.
- (5) If an order has effect under this section, section 52 (central rating lists) applies in relation to Wales as if subsection (2)—
 - (a) did not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, but

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- (b) instead required a list to be compiled on the specified date [^{F3}, on 1 April 2023] and on 1 April in every fifth year afterwards.]

Textual Amendments

- F1** S. 54A inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(1)**, 35(3)
F2 Words in [s. 54A\(4\)\(b\)](#) inserted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(4)(a)**
F3 Words in [s. 54A\(5\)\(b\)](#) inserted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(4)(b)**

55 Alteration of lists.

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
 - (a) the officer must inform the [^{F4}billing authority] or Secretary of State (as the case may be), and
 - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (4) The regulations may include provision—
 - (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,
 - (b) as to the [^{F5}manner and] circumstances in which a proposal may be made [^{F6}and the information to be included in a proposal],
 - (c) as to the period within which a proposal must be made,
 - (d) as to the procedure for [^{F7}and subsequent to the making of] a proposal, and
 - [^{F8}(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
 - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- [^{F9}(4A) In relation to an English list or a Welsh list, the provision that may be included in the regulations by virtue of subsection (4) includes—
 - (a) provision about the steps that must be taken before a person may make a proposal for an alteration of the list (which may include steps designed to ensure the person checks the accuracy and completeness of any information on which any decision by the valuation officer has been based and gives the valuation officer an opportunity to consider the results of those checks and alter the list);
 - (b) provision restricting the circumstances in which any of those steps may be taken and provision about the timing of any step;
 - (c) provision for valuation officers to impose financial penalties on persons who, in, or in connection with, proposals for the alteration of the list, knowingly,

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recklessly or carelessly provide information which is false in a material particular.

(4B) If provision is made by virtue of subsection (4A)(c)—

- (a) the maximum amount of any penalty that may be specified in, or determined in accordance with, the regulations is £500;
- (b) the regulations must require any sum received by a valuation officer by way of penalty to be paid into the appropriate fund;
- (c) the regulations may include provision for any penalty to be recovered by the valuation officer concerned as a civil debt due to the officer;
- (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to the valuation tribunal.]

(5) The regulations may include provision that, where there is a disagreement [^{F10}between a valuation officer and another person making a proposal for the alteration of a list—

- (a) about the validity of the proposal; or
- (b) about the accuracy of the list],

^{F11}an appeal may be made to a [^{F12}valuation tribunal]....

[^{F13}(5A) In relation to a proposal made by a person to alter an English list or a Welsh list, the provision that may be included in regulations by virtue of subsection (5) includes provision—

- (a) about the grounds on which an appeal may be made;
- (b) about the matters which are not to be taken into account by the valuation tribunal as part of an appeal;
- (c) about the circumstances in which new evidence may be admitted on an appeal, and about the conduct of an appeal in relation to such evidence;
- (d) about the payment of fees by ratepayers in relation to appeals, the payment of those fees into the appropriate fund and the circumstances in which those fees are to be refunded.

This subsection is without prejudice to the powers to make regulations conferred by Part 3 of Schedule 11 (tribunals: procedure, orders, etc).]

(6) The regulations may include—

- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
- (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
- (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
- (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.

(7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—

- ^{F14}[(a) provision requiring payments or repayments to be made, with or without interest, and]
- (c) provision as to the recovery (by deduction or otherwise) of sums due.

[^{F15}(7A) The regulations may include provision that—

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- (a) where a valuation officer for a ^{F16}billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) ^{F17}[or 41A(10)] above, the authority must alter the copy accordingly;
- (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

^{F18}(7B) For the purposes of subsections (4B)(b) and (5A)(d) “the appropriate fund” means—

- (a) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter an English list, the Consolidated Fund, and
- (b) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter a Welsh list, the Welsh Consolidated Fund.]

^{F19}(8) In this section—

“English list” means—

- (a) a local non-domestic rating list that has to be compiled for a billing authority in England, or
- (b) the central non-domestic rating list that has to be compiled for England;

“valuation tribunal” means—

- (a) in relation to England, the Valuation Tribunal for England;
- (b) in relation to Wales, a valuation tribunal established under paragraph 1 of Schedule 11;

“Welsh list” means—

- (a) a local non-domestic rating list that has to be compiled for a billing authority in Wales, or
- (b) the central non-domestic rating list that has to be compiled for Wales.]

Textual Amendments

- F4** Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))
- F5** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F6** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F7** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**
- F8** S. 55(4)(dd) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F9** S. 55(4A)(4B) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(2), 44(2)(e)**
- F10** Words and s. 55(5)(a)(b) substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F11** Words in s. 55(5) repealed (1.10.2009) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 16 para. 3(2), Sch. 18 Pt. 17**; S.I. 2008/3110, art. 6(d)(i)
- F12** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F13** S. 55(5A) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(3), 44(2)(e)**
- F14** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**

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- F15** S. 55(7A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 30(5)**
- F16** Words in s. 55(7A)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))
- F17** Words in s. 55(7A)(a) inserted (3.4.1995) by [1994 c. 19, s. 66\(6\)](#), **Sch. 16 para. 84** (with ss. 54(5)(7), 55(5), [Sch. 17 paras. 22\(1\), 23\(2\)](#)); [S.I. 1995/852, art. 9\(1\)](#), **Sch. 5** (with arts. 9(2)-(5))
- F18** S. 55(7B) inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 32(4), 44(2)(e)**
- F19** S. 55(8) substituted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 32(5), 44(2)(e)**

56 Valuation and multipliers.

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

[^{F20}57 Special provision for 1990-95.

Schedule 7A below (which contains special provision for 1990-95) shall have effect.]

Textual Amendments

- F20** S. 57 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 31**

[^{F21}57A Transitional provision for 2005 onwards: England

- (1) In relation to any relevant period the Secretary of State must make regulations under this section which apply in relation to England.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below in relation to any case where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 [^{F22}, 45A][^{F23}, 54 or 54ZA] above, and
 - (b) the day falls within a prescribed relevant financial year.
- (3) The provisions are that—
 - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections 43(4) to (6E) and 44 above, sections [^{F24}45(4) to [^{F25}4D)], 45A] and 46 above, [^{F26}section 54(4) to (7) above, or section 54ZA above] (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section, and any calculation (or component of a calculation) used to find that amount, may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.

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- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provisions for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- (8) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
 - (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) as to appeals relating to things done or not done by such officers.
- (9) Regulations under this section in their application to a particular relevant financial year shall not be effective unless they come into force before 1 ^[F27]February] immediately preceding the year; but this is without prejudice to the power to amend or revoke.
- (10) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all billing authorities by way of non-domestic rates as regards a particular relevant period is, after disregarding any adjustments made to take account of amounts being payable at times other than those at which they would have been payable apart from the regulations, ^[F28]no greater than] the aggregate amount which would be so payable apart from the regulations.
- (11) For the purposes of subsection (10) above, the Secretary of State may rely on his estimate of the aggregate amounts and adjustments mentioned in that subsection.
- (12) Once the actual aggregate amounts and adjustments for a particular relevant period are ascertained, the Secretary of State may amend regulations under this section in their application to a financial year which begins after the coming into force of the amending regulations and falls within the same or a later relevant period to reflect the extent to which the actual aggregate amounts and adjustments differ from his estimate of those amounts and adjustments.
- (13) For the purposes of this section—
 - ^[F29](a) a relevant period is—
 - (i) each period of five years beginning on 1 April 2005, 1 April 2010 and 1 April 2017, and
 - (ii) a period of three years beginning on 1 April 2023 or on any 1 April after that date on which lists must be compiled;]
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.]

Textual Amendments

F21 S. 57A inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 65(1)**, 128(3)(a); [S.I. 2004/3132](#), **art. 3(1)(c)** (with **art. 4**)

F22 Word in s. 57A(2)(a) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), **Sch. 1 para. 3(1)**

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- F23** Words in s. 57A(2)(a) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\), Sch. para. 3\(2\)](#)
- F24** Words in s. 57A(3)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 3\(2\)](#)
- F25** Word in s. 57A(3)(b) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\), Sch. para. 3\(3\)\(a\)](#)
- F26** Words in s. 57A(3)(b) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\), Sch. para. 3\(3\)\(b\)](#)
- F27** Word in s. 57A(9) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), ss. 6\(a\), 19\(1\)\(a\)](#)
- F28** Words in s. 57A(10) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), ss. 6\(b\), 19\(1\)\(a\)](#)
- F29** S. 57A(13)(a) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), ss. 5\(3\), 19\(1\)\(a\)](#)

58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section [^{F30} which apply in relation to Wales].
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 [^{F31}, 45A][^{F32}, 54 or 54ZA] above, and
 - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
 - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections [^{F33} 43(4) to (6E)] and 44 above, sections [^{F34} 45(4) to [^{F35} (4D)], 45A] and 46 above, [^{F36} section 54(4) to (7) above, or section 54ZA above] (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.

^{F37} [(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—

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- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) as to appeals relating to things done or not done by such officers.]
- (8) Regulations under this section in their application to a particular [^{F38}relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [^{F38}the year]; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all [^{F39}billing authorities] by way of non-domestic rates as regards a particular financial year [^{F40}does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

Textual Amendments

- F30** Words in s. 58(1) inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 65(2)**, 128(3)(a); [S.I. 2004/3132](#), **art. 3(1)(c)** (with [art. 4](#))
- F31** Word in s. 58(2)(a) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **s. 3(2)**, **Sch. 1 para. 3(1)**
- F32** Words in s. 58(2)(a) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **Sch. para. 4(2)**
- F33** Words in s. 58(3)(b) substituted (19.11.1997) by [1997 c. 29](#), **s. 1**, **Sch. 1 para. 5**; [S.I. 1997/2752](#), **art. 2(1)** (with [art. 2\(2\)](#))
- F34** Words in s. 58(3)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **s. 3(2)**, **Sch. 1 para. 3(2)**
- F35** Word in s. 58(3)(b) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **Sch. para. 4(3)(a)**
- F36** Words in s. 58(3)(b) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **Sch. para. 4(3)(b)**
- F37** S. 58(7A) inserted (24.2.1994) by [1994 c. 3](#), **s. 2(1)**
- F38** Words in s. 58(8) substituted (24.2.1994) by [1994 c. 3](#), **s. 2(2)**
- F39** Words in s. 58(9) substituted (6.3.1992) by [1992 c. 14](#), **s. 117(1)**, **Sch. 13 para. 68** (with [s. 118\(1\)\(2\)\(4\)](#))
- F40** Words in s. 58(9) substituted (24.2.1994) by [1994 c. 3](#), **s. 2(3)**

[^{F41}59 Contributions in aid.

Where a contribution in aid of non-domestic rating is made in respect of a [^{F42}hereditament which is exempt from local non-domestic rating by virtue of paragraph 19A of Schedule 5 below (property occupied for purposes of visiting forces etc.)], the contribution shall be paid to the Secretary of State.]

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Textual Amendments

- F41** S. 59 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 32**
- F42** Words in s. 59 substituted (1.4.2000) by [1997 c. 29, s. 33\(1\)](#), **Sch. 3 para. 24**; [S.I. 1998/2329](#), **art. 3(1)** (with [art. 3\(2\)](#))

[^{F43} **59A Local retention of non-domestic rates**

Schedule 7B (local retention of non-domestic rates) has effect.]

Textual Amendments

- F43** S. 59A inserted (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **s. 1(2)**

60 Pooling.

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the [^{F44}Welsh Ministers]) shall have effect.

Textual Amendments

- F44** Words in s. 60 substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 1**

61 Valuation officers.

- (1) The Commissioners of Inland Revenue shall appoint—
 - (a) a valuation officer for each [^{F45}billing authority], and
 - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

Textual Amendments

- F45** Words in s. 61(1)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 69** (with [s. 118\(1\)\(2\)](#) (4))

Modifications etc. (not altering text)

- C1** S. 61 amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 29**

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62 Administration.

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

[^{F46}62A Recovery by taking control of goods

Where a liability order has been made against a person under regulations under Schedule 9, the billing authority may use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) to recover the amount in respect of which the order was made, to the extent that it remains unpaid.]

Textual Amendments

F46 S. 62A inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 88](#) (with [s. 89](#)); [S.I. 2014/768](#), art. 2(1)(b)

63 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

[^{F47}63A Disclosure of Revenue and Customs information

- (1) An officer of the Valuation Office of Her Majesty's Revenue and Customs may disclose Revenue and Customs information to a qualifying person for a qualifying purpose.
- (2) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (3) Each of the following is a "qualifying person"—
 - (a) a billing authority;
 - (b) a major precepting authority;

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- (c) a person authorised to exercise any function of an authority within paragraph (a) or (b) relating to non-domestic rating;
 - (d) a person providing services to an authority within paragraph (a) or (b) relating to non-domestic rating;
 - (e) the Secretary of State;
 - (f) the Welsh Ministers;
 - (g) a prescribed person.
- (4) Each of the following is a “qualifying purpose”—
- (a) enabling or assisting the qualifying person to whom the disclosure is made, or any other qualifying person, to carry out any functions conferred by or under this Part which are not functions of the Secretary of State or the Welsh Ministers;
 - (b) enabling or assisting the Secretary of State or the Welsh Ministers to carry out functions conferred by or under section 53 [^{F48}, 54 or 54ZA] (central non-domestic rating), or by or under Schedule 9 so far as relating to central non-domestic rating lists;
 - (c) any other prescribed purpose relating to non-domestic rating.
- (5) In this section—
- “prescribed” means—
 - (a) in relation to England, prescribed by regulations made by the Secretary of State, and
 - (b) in relation to Wales, prescribed by regulations made by the Welsh Ministers;
 - “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005.
- (6) Regulations under this section may only be made with the consent of the Commissioners for Her Majesty's Revenue and Customs.

Textual Amendments

F47 Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2)**, 44(2)(d)

F48 Words in [s. 63A\(4\)\(b\)](#) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **Sch. para. 5**

63B Restrictions on onward disclosure of Revenue and Customs information

- (1) Information disclosed under section 63A or this section may not be further disclosed unless that further disclosure is—
- (a) to a qualifying person for a qualifying purpose,
 - (b) for the purposes of the initiation or conduct of any proceedings relating to the enforcement of any obligation imposed by or under this Part of this Act,
 - (c) in pursuance of a court order,
 - (d) with the consent of each person to whom the information relates, or
 - (e) required or permitted under any other enactment.

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- (2) Information may not be disclosed under subsection (1)(a) to a qualifying person within section 63A(3)(c), (d), (e), (f) or (g) except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (3) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (4) A person commits an offence if the person contravenes subsection (1) or (2) by disclosing information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it.
- (5) It is a defence for a person charged with an offence under this section of disclosing information to prove that the person reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already lawfully been made available to the public.
- (6) A person guilty of an offence under this section is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding [^{F49}the general limit in a magistrates' court] or to a fine, or to both;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or to both.
- (7) A prosecution for an offence under this section may be instituted only by or with the consent of the Director of Public Prosecutions.
- (8) In relation to an offence under this section committed before [^{F50}2 May 2022] the reference in subsection (6)(a) to [^{F51}the general limit in a magistrates' court] is to be taken as a reference to 6 months.
- (9) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of subsection (1) or (2) (whether or not subsection (4) applies to the contravention).
- (10) In this section—

“qualifying person” has the same meaning as in section 63A;

“qualifying purpose” has the same meaning as in that section.

Textual Amendments

- F47** Ss. 63A–63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), ss. **31(2)**, 44(2)(d)
- F49** Words in s. 63B(6)(a) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1 table**
- F50** Words in s. 63B(8) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F51** Words in s. 63B(8) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1 table**

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63C Freedom of information

- (1) Revenue and customs information relating to a person which has been disclosed under section 63A or 63B is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure) if its further disclosure—
 - (a) would specify the identity of the person to whom the information relates, or
 - (b) would enable the identity of such a person to be deduced.
- (2) In this section “revenue and customs information relating to a person” has the same meaning as in section 19(2) of the Commissioners for Revenue and Customs Act 2005.]

Textual Amendments

F47 Ss. 63A–63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), ss. **31(2)**, **44(2)(d)**

[^{F52}63D Disclosure of valuation information to Northern Ireland rating officials

- (1) Subsection (2) applies where a Northern Ireland rating official (“R”) makes a request to a valuation officer (“V”) for Revenue and Customs information—
 - (a) that V holds in connection with V’s functions under this Part, and
 - (b) that R reasonably believes will assist R in the performance of any of R’s functions under Part 3 of the 1977 Order (valuation).
- (2) V may disclose the information to R if V considers it reasonable to do so.
- (3) Subject to subsection (4), the disclosure of information under this section does not breach—
 - (a) any obligation of confidence owed by V, or
 - (b) any other restriction on the disclosure of information (however imposed).
- (4) V may not disclose information under this section if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, the power conferred by this section is to be taken into account).
- (5) Where information is disclosed under this section, the information may not be—
 - (a) used for a purpose other than a purpose relating to the performance of any of R’s functions under Part 3 of the 1977 Order, or
 - (b) further disclosed,
 unless the use of the information for another purpose or the further disclosure (as the case may be) is authorised by subsection (6).
- (6) The use of the information for another purpose or the further disclosure (as the case may be) is authorised by this subsection where—
 - (a) the Commissioners for His Majesty’s Revenue and Customs consent (specifically or generally) to it,
 - (b) each person to whom the information relates consents (specifically or generally) to it,
 - (c) it is in pursuance of a court order, or
 - (d) it is required by any other enactment.
- (7) In subsection (6)(d), the reference to an enactment does not include—

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- (a) an Act of the Scottish Parliament or an instrument made under such an Act,
 - (b) an Act or Measure of Senedd Cymru or an instrument made under such an Act or Measure, or
 - (c) an Act of the Northern Ireland Assembly or an instrument made under such an Act.
- (8) Section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to a disclosure of information in contravention of subsection (5) which relates to a person whose identity is specified in, or can be deduced from, the disclosure as it applies in relation to the disclosure of information in contravention of section 20(9) of that Act.
- (9) Revenue and customs information relating to a person which has been disclosed under this section is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure) if its further disclosure—
- (a) would specify the identity of the person to whom the information relates, or
 - (b) would enable the identity of such a person to be deduced.
- (10) In this section—
- “the 1977 Order” means the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I. 28));
 - “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3(9) of that Act);
 - “Northern Ireland rating official” means an officer appointed under Article 36 of the 1977 Order (the Commissioner, district valuers and the Valuation Office);
 - “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (information held in connection with a function of the Revenue and Customs);
 - “revenue and customs information relating to a person” has the same meaning as in section 19(2) of the Commissioners for Revenue and Customs Act 2005.]

Textual Amendments

F52 S. 63D inserted (26.12.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 11**, 19(3)

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)–(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B–4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I–4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA–5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD–5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC–5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10