



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### *General*

#### **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 charging 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 circumstances in which a proposal may be made,
  - (c) as to the period within which a proposal must be made,
  - (d) as to the procedure for making a proposal, and
  - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.

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- (5) The regulations may include provision that, where there is a disagreement about the accuracy of a list between a valuation officer and another person making a proposal for its alteration, an appeal may be made to a valuation and community charge tribunal established under Schedule 11 below.
- (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—
- (a) provision requiring payments to be made,
  - (b) provision requiring repayments to be made together with payments of interest at a prescribed rate, and
  - (c) provision as to the recovery (by deduction or otherwise) of sums due.

## **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.

## **57 Special provision for 1990-95**

- (1) In relation to any relevant financial year the Secretary of State may make regulations under this section.
- (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 or 54 above, and
  - (b) the day falls within the financial year concerned.
- (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 (6) and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) 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 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.
- (7) Regulations under this section in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 8 March in the preceding financial year.
- (8) 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 charging authorities by way of non-domestic rates as regards the financial year concerned is the same as it would in his opinion be likely to be apart from the regulations.
- (9) For the purposes of this section relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

## **58 Special provision for 1995 onwards**

- (1) In relation to any relevant period the Secretary of State may make regulations under this section.
- (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 or 54 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 43(4) to (6) and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) 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.
- (8) Regulations under this section in their application to a particular relevant period shall not be effective unless they come into force before 1 January immediately preceding the period; but this is without prejudice to the power to amend or revoke.

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- (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 charging authorities by way of non-domestic rates as regards a particular financial year is the same as 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.

## **59 Contributions in aid**

- (1) Where a hereditament would be subject to the provisions of this Part but for the rules as to Crown exemption, and a contribution in aid of non-domestic rating is made in respect of the hereditament, the contribution shall be paid to the charging authority in whose area the hereditament is situated.
- (2) But the Secretary of State may make regulations requiring such a contribution to be paid to him if it is made in respect of a hereditament falling within a prescribed description.

## **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 Secretary of State) shall have effect.

## **61 Valuation officers**

- (1) The Commissioners of Inland Revenue shall appoint—
- (a) a valuation officer for each charging 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.

## **62 Administration**

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

## **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.