



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

41 Local rating lists.

- (1) In accordance with this Part the valuation officer for a [^{F1}billing authority] shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards [^{F2}, subject to subsection (2A)].

[^{F3}(2A) In the case of a billing authority in England—

- (a) subsection (2) does not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, and
 - (b) a list must instead be compiled on 1 April 2017 [^{F4}, on 1 April 2023] and on 1 April in every fifth year afterwards.]
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled ^{F5}....
 - (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
 - (5) Not later than [^{F6}31 December] preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.
 - (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- [^{F7}(6A) As soon as is reasonably practicable after compiling a list the valuation officer shall send a copy of it to the authority.
- (6B) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the ^{F8}... period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.
- [^{F9}(9) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

Textual Amendments

- F1** Words in s. 41(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.59** (with s. 118(1)(2)(4))
- F2** Words in s. 41(2) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 29(2)**, 35(3)
- F3** S. 41(2A) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 29(3)**, 35(3)
- F4** Words in s. 41(2A)(b) inserted (15.3.2021) by Non-Domestic Rating (Lists) Act 2021 (c. 8), **s. 1(2)(a)**
- F5** Words in s. 41(3) omitted (25.6.2013) by virtue of Growth and Infrastructure Act 2013 (c. 27), **ss. 29(4)**, 35(3)
- F6** Words in s. 41(5) substituted (15.3.2021) by Non-Domestic Rating (Lists) Act 2021 (c. 8), **s. 1(2)(b)**
- F7** S. 41(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 19**
- F8** Words in s. 41(7) omitted (25.6.2013) by virtue of Growth and Infrastructure Act 2013 (c. 27), **ss. 29(5)**, 35(3)
- F9** S. 41(9) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), **ss. 30(2)**, 35(3)

[41A] ^{F10}Local non-domestic rating lists for Welsh billing authorities.

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new valuation officer’s amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
- (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and
 - (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
- “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
 - “old billing authority” means a billing authority which is an old authority;
 - “new billing authority” means a billing authority which is a new principal council;
 - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994;
 - “valuation officer” means a valuation officer for an old billing authority; and
 - “new valuation officer” means a valuation officer for a new billing authority.
- (12) For the purposes of this section—
- (a) references to a valuation officer’s local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;
 - (b) a new valuation officer’s area is the area of the new billing authority for which he is appointed;
 - (c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and
 - (d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.]

Textual Amendments

F10 S. 41A inserted (3.5.1995) by 1994 c. 19, s. 37 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1) (with art. 6(2)-(5))

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

42 Contents of local lists.

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—
 - (a) it is situated in the authority’s area,
 - (b) it is a relevant non-domestic hereditament,
 - (c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and
 - (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
 - (a) consists entirely of property which is not domestic, or
 - (b) is a composite hereditament.
- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show [^{F11}the rateable value of the hereditament]
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

Textual Amendments

F11 Words substituted for s. 42(4)(a)(b) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 20](#)

[42A ^{F12}Rural settlement list.

- (1) Each billing authority [^{F13} in England] shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.
- (3) The settlements referred to in subsection (2) above are those which—
 - (a) are wholly or partly within the authority’s area,
 - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
 - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority’s area.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).]

Textual Amendments

- F12** S. 42A inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F13** Words in s. 42A(1) inserted (1.4.2007) by Local Government Act 2003 (c. 26), **ss. 63(1), 128(4)(b)**; S.I. 2006/3339, **art. 2** (with art. 3)

[^{F14}42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.
- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office.]

Textual Amendments

- F14** S. 42B inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
 - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to [F15subsections [F16(4A),][F17(4E),][F18(4I),] (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

[F19(4A) Where subsection (4B) below applies, the chargeable amount for a chargeable day shall be calculated—

- (a) in relation to England, in accordance with the formula—

$$A \times DC \times E$$

- (b) in relation to Wales, in accordance with the formula—

$$A \times BC \times E$$

(4B) This subsection applies—

- (a) in relation to England, where—

^{F20}(i)

(ii) on the day concerned any conditions prescribed by the Secretary of State by order are satisfied, and

^{F21}(iii)

- (b) in relation to Wales, where—

(i) the rateable value of the hereditament shown in the local non-domestic rating list for the first day of the chargeable financial year is not more than any amount prescribed by the National Assembly for Wales by order, and

(ii) on the day concerned any conditions prescribed by the National Assembly for Wales by order are satisfied.

^{F22}(4C)

(4D) If [^{F23}the ratepayer makes an application in order to satisfy a condition prescribed under subsection (4B)(a)(ii) above and] the ratepayer—

(a) makes a statement in [^{F24}the application] which he knows to be false in a material particular, or

(b) recklessly makes a statement in [^{F25}the] application which is false in a material particular,

he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.]

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

[^{F26}(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$A \times B \times F C$$

(4F) This subsection applies where—

- (a) on the day concerned, 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 day concerned falls before 1 April 2022, and
- (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the day concerned.

(4G) The appropriate national authority may by regulations amend paragraph (b) of subsection (4F) above so as to substitute a later date for the date for the time being specified in that paragraph.

(4H) For the purposes of subsections (4F) and (4G) above the “appropriate national authority” is—

- (a) in relation to England, the Secretary of State;
- (b) in relation to Wales, the Welsh Ministers.]

[^{F27}(4I) Where, on a chargeable day, the hereditament consists wholly or mainly of public lavatories, the chargeable amount for the chargeable day is zero.]

(5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

(6) This subsection applies where on the day concerned

- [^{F28}(a)] the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities). [^{F29}, or
- (b) the ratepayer is a registered club for the purposes of [^{F30}Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.]

[^{F31}(6A) Where subsection (6B) below applies, [^{F32}or, subject to subsection (6I) below, subsection (6F) below applies,]the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$A \times B C \times 2$$

(6B) This subsection applies where—

[^{F33}(aa) the hereditament is situated in England,]

- (a) on the day concerned the hereditament is within a settlement identified in the billing authority’s rural settlement list for the chargeable financial year,

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
- (c) on the day concerned—
- (i) the whole or part of the hereditament is used as a qualifying general store^{F34}, a qualifying food store] or qualifying post office, or
 - (ii) any conditions prescribed by the Secretary of State by order are satisfied;
- and subsections (6C) to (6E) below apply for the purposes of this subsection.
- (6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—
- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
 - (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.
- [A hereditament, or part of a hereditament, is used as a qualifying food store on any day^{F35}(6CA) in a chargeable financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.
- ^{F35}(6CB) In subsection (6CA) above the supply of food in the course of catering includes—
- (a) any supply of food for consumption on the premises on which it is supplied; and
 - (b) any supply of hot food for consumption off those premises;
- and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—
- (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and
 - (ii) is at the time of supply above that temperature.]

(6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—

 - (a) it is used for the purposes of [^{F36}a universal service provider (within the meaning of [^{F37}Part 3 of the Postal Services Act 2011]) and in connection with the provision of a universal postal provider (within the meaning of [^{F38}that Part])], and
 - (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.

(6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied.]

^{F39}(6F) This subsection applies where—

 - (a) on the day concerned the condition mentioned in subsection (6G) below is fulfilled in respect of the hereditament; and

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.
- (6G) The condition is that the hereditament—
- (a) consists wholly or mainly of land or buildings which were, on at least 183 days during the period of one year ending immediately before this subsection comes into effect, agricultural land or agricultural buildings for the purposes of the exemption under paragraph 1 of Schedule 5 to this Act; and
 - (b) includes land or a building which is not agricultural for the purposes of that exemption but was agricultural for those purposes on at least 183 days during the period mentioned in paragraph (a) above.
- (6H) For the purposes of subsection (6G) above—
- (a) in relation to any hereditament which includes property which is domestic within the meaning of section 66 below, paragraph (a) has effect as if that part of the hereditament which does not consist of such property were the entire hereditament; and
 - (b) a building which has replaced a building which was an agricultural building for the purposes of the exemption mentioned in that subsection (“the original building”) is to be treated as if it were the original building.
- (6I) Subsection (6A) above shall not have effect, in relation to a hereditament to which subsection (6F) above applies, on a chargeable day on which paragraph 2A of Schedule 6 to this Act applies in relation to the hereditament.
- (6J) Subject to subsection (6K) below, subsections (6F) to (6I) above shall cease to have effect at the end of the period of five years beginning with the day on which those subsections come into effect.
- (6K) The Secretary of State may by order extend or further extend the period mentioned in subsection (6J).
- (6L) If the period is so extended or further extended—
- (a) subsection (6F) above cannot apply to a hereditament after the end of the period of five years beginning with the day on which it first applies; and
 - (b) where a hereditament to which subsection (6F) above applies (“the original hereditament”) includes land or a building which is subsequently included in a different hereditament, that subsection cannot apply to the different hereditament after the end of the period of five years beginning with the day on which it first applies to the original hereditament.]
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [^{F40}billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [^{F41}(8A) In relation to any hereditament in respect of which both subsections (4A) and (6A) above (but not subsection (5) above) have effect on the day concerned, the chargeable amount—
- (a) in relation to England, shall be calculated in accordance with subsection (6A) above,

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

(b) in relation to Wales, shall be calculated in accordance with whichever of subsections (4A) and (6A) above produces the smaller amount.

(8B) In relation to any hereditament in respect of which—

- (a) subsections (4A), (5) and (6A) above each have effect on the day concerned,
- (b) subsections (4A) and (5) above both have effect on that day, or
- (c) subsections (5) and (6A) above both have effect on that day,

the chargeable amount shall be calculated in accordance with subsection (5) above.]

[^{F42}(8C) In relation to any hereditament in respect of which the subsections of this section mentioned in the first column of the table below each have effect on the day concerned, the chargeable amount shall be calculated in accordance with the corresponding subsection in the second column of the table—

<i>Subsections having effect in respect of hereditament</i>	<i>Subsection to be used for calculating chargeable amount</i>
Subsections (4A) and (4E)	Subsection (4A)
Subsections (4E) and (5)	Subsection (5)
Subsections (4E) and (6A)	Subsection (6A)
Subsections (4A), (4E) and (5)	Subsection (5)
Subsections (4A), (4E) and (6A)	Subsection (6A)
Subsections (4E), (5) and (6A)	Subsection (5)
Subsections (4A), (4E), (5) and (6A)	Subsection (5)]

[^{F43}(8D) In relation to any hereditament in respect of which subsection (4I) and any of subsections (4A), (4E), (5) and (6A) each have effect on the day concerned, the chargeable amount shall be calculated in accordance with subsection (4I).]

Textual Amendments

- F15** Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F16** Word in s. 43(4) inserted (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(2)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)
- F17** Word in s. 43(4) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(2)**
- F18** Word in s. 43(4) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(2)**
- F19** S. 43(4A)-(4D) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by Local Government Act 2003 (c. 26), **ss. 61(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(a)(2)(a)
- F20** S. 43(4B)(a)(i) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(a)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F21** S. 43(4B)(a)(iii) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(b)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F22** S. 43(4C) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(3)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F23** Words in s. 43(4D) inserted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(a)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- F24** Words in s. 43(4D)(a) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(b)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F25** Word in s. 43(4D)(b) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(c)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F26** S. 43(4E)-(4H) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(3)**
- F27** S. 43(4I) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(3)**
- F28** Words in s. 43(6) renumbered as s. 43(6)(a) (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(a)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F29** S. 43(6)(b) and preceding word inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(b)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F30** Words in s. 43(6)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 207** (with Sch. 2)
- F31** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F32** Words in s. 43(6A) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F33** S. 43(6B)(aa) inserted (1.4.2007) by Local Government Act 2003 (c. 26), **ss. 63(2)**, 128(4)(b); S.I. 2006/3339, art. 2 (with art. 3)
- F34** Words in s. 43(6B)(c)(i) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F35** S. 43(6CA)(6CB) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(3)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F36** Words in s. 43(DA)(a) substituted (26.3.2001) by 2000 c. 26, s. 127(4), **Sch. 8 Pt. II para. 21**; S.I. 2001/1148, art. 2(2), **Sch.** (subject to arts. 3-42)
- F37** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(a)**; S.I. 2011/2329, art. 3
- F38** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(b)**; S.I. 2011/2329, art. 3
- F39** S. 43(6F)-(6L) inserted (17.7.2001 for E. for certain purposes and 15.8.2001 for E. in so far as not already in force and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(3)**, 6(2); S.I. 2001/2580, **art. 2**
- F40** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2)(4))
- F41** S. 43(8A)(8B) substituted for s. 43(8A) (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)
- F42** S. 43(8C) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(4)**
- F43** S. 43(8D) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(4)**

Modifications etc. (not altering text)

- C2** Pt. III modified (E.) (1.4.2005) by The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 (S.I. 2005/659), regs. 1, **15**
- C4** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C5** S. 43 modified by S.I. 1990/608, **reg. 7**
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C6** S. 43 excluded (E.) (22.12.2016) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 (S.I. 2016/1265), regs. 2(2), **12(2)**

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- C7** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379](#), Pt. (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C8** S. 43(4)-(6A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 paras. 2-4**
- C9** S. 43(4)-(6A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), regs. 1(1), **10**
- C10** S. 43(4)-(6A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 5**
- C11** S. 43(6) modified by [S.I. 1990/145](#), **reg. 3(7)**

44 Occupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . ^{F44}
- (3) . . . ^{F45}
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [^{F46}billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.
- [^{F47}(7) Subject to subsection (8) below, D is the small business non-domestic rating multiplier for the financial year.
- (8) Where the billing authority is a special authority, D is the authority's small business non-domestic rating multiplier for the financial year.
- (9) E is such amount as may be prescribed—
- in relation to England, by the Secretary of State by order,
 - in relation to Wales, by the National Assembly for Wales by order.]
- [^{F48}(10) F is an amount prescribed, or calculated in accordance with provision prescribed—
- in relation to England, by the Secretary of State by regulations;
 - in relation to Wales, by the Welsh Ministers by regulations.
- (11) Regulations under subsection (10) may, in particular—
- 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;
 - make provision as to appeals relating to things done or not done by valuation officers.]

Textual Amendments

- F44** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 21(2), **Sch. 12 Pt. II** Note 4
- F45** S. 44(3) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 21(3), **Sch. 12 Pt. II** Note 4

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- F46** Words in s. 44(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.61** (with s. 118(1)(2) (4))
- F47** S. 44(7)-(9) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by **Local Government Act 2003 (c. 26), ss. 61(5), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(a)(2)(a)**
- F48** S. 44(10)(11) inserted (with effect in accordance with s. 6(2) of the amending Act) by **Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), s. 1(5)**

Modifications etc. (not altering text)

- C12** S. 44 modified (for relevant period 1.4.1999 - 31.03.05) by **S.I. 1999/3379, Pt. II** (regs. 3-14) Sch 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C13** S. 44 excluded (E.) (17.12.2009) by **The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), reg. 1(1), Sch. 2 para. 5**
- C14** S. 44 excluded (E.) (17.12.2009) by **The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), reg. 1(1), Sch. 2 para. 3**
- C15** S. 44 excluded (E.) (17.12.2009) by **The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), regs. 1(1), 10**
- C16** S. 44 excluded (E.) (17.12.2009) by **The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), reg. 1(1), Sch. 2 para. 4**
- C17** S. 44 excluded (E.) (17.12.2009) by **The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), reg. 1(1), Sch. 2 para. 2**

[^{F49}44A Partly occupied hereditaments.

- (1) Where a hereditament is shown in a [^{F50}billing authority's] local non-domestic rating list and it appears to the authority that part of the hereditament is unoccupied but will remain so for a short time only the authority may require the valuation officer for the authority to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament and to certify the apportionment to the authority.
- (2) The reference in subsection (1) above to the rateable value of the hereditament is a reference to the rateable value shown under section 42(4) above as regards the hereditament for the day on which the authority makes its requirement.
- (3) For the purposes of this section an apportionment under subsection (1) above shall be treated as applicable for any day which—
 - (a) falls within the operative period in relation to the apportionment, and
 - (b) is a day for which the rateable value shown under section 42(4) above as regards the hereditament to which the apportionment relates is the same as that so shown for the day on which the authority requires the apportionment.
- (4) References in this section to the operative period in relation to an apportionment are references to the period beginning—
 - (a) where requiring the apportionment does not have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day on which the hereditament to which the apportionment relates became partly unoccupied, and
 - (b) where requiring the apportionment does have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day immediately following the end of that period,and ending with the first day on which one or more of the events listed below occurs.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (5) The events are—
- (a) the occupation of any of the unoccupied part of the hereditament to which the apportionment relates;
 - (b) the ending of the rate period in which the authority requires the apportionment;
 - (c) the requiring of a further apportionment under subsection (1) above in relation to the hereditament to which the apportionment relates;
 - (d) the hereditament to which the apportionment relates becoming completely unoccupied.
- (6) Subsection (7) below applies where—
- (a) a [^{F51}billing authority] requires an apportionment under subsection (1) above, and
 - [^{F52}(b) the hereditament to which the apportionment relates—
 - (i) does not fall within a class prescribed under section 45(1)(d), or
 - (ii) would (if unoccupied) be zero-rated under section 45A.]
- (7) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”
- (8) Subsection (9) below applies where—
- (a) a [^{F51}billing authority] requires an apportionment under subsection (1) above, and
 - [^{F53}(b) the hereditament to which the apportionment relates—
 - (i) falls within a class prescribed under section 45(1)(d), and
 - (ii) would (if unoccupied) not be zero-rated under section 45A, and
 - (c) an order under section 45(4A) is in force and has effect in relation to the hereditament.]
- (9) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is the sum of—
- (a) such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament, and
 - [^{F54}(b) such part of that rateable value as is assigned by the relevant apportionment to the unoccupied part of the hereditament, divided by the number prescribed by the order under section 45(4A) as it has effect in relation to the hereditament.]

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

(2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”

[In relation to a day to which neither subsection (7) nor subsection (9) applies,
^{F55}(9A) an apportionment under subsection (1) does not have any effect in relation to the chargeable amount.]

(10) References in subsections (1) to (5) above to the hereditament, in relation to a hereditament which is partly domestic property or partly exempt from local non-domestic rating, shall, except where the reference is to the rateable value of the hereditament, be construed as references to such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating.]

Textual Amendments

- F49** S. 44A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 22**
- F50** Words in s. 44A(1) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(1)** (with s. 118(1)(2)(4))
- F51** Words in s. 44A(6)(a)(8)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(2)** (with s. 118(1)(2)(4))
- F52** S. 44A(6)(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. 1(2)**
- F53** S. 44A(8)(b)(c) substituted for s. 44A(8)(b) (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. 1(3)**
- F54** Words in s. 44A(9) 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. 1(4)**
- F55** S. 44A(9A) 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. 1(5)**

Modifications etc. (not altering text)

- C18** S. 44A modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**
- S. 44A modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379](#), **Pt. II** (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
- on the day none of the hereditament is occupied,
 - on the day the ratepayer is the owner of the whole of the hereditament,
 - the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
 - on the day the hereditament falls within a [^{F56}class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- finding the chargeable amount for each chargeable day, and
 - aggregating the amounts found under paragraph (a) above.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

(3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.

[^{F57}(4) Subject to [^{F58}subsections (4A) and (4D)] and to section 45A below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$A \times BC$$

where A, B and C have the meanings given by section 46.

(4A) An order may provide that subsection (4) shall have effect as if the following formula were substituted—

$$A \times BC \times N$$

where N is such number (greater than one but not greater than two) as may be prescribed.

(4B) An order under subsection (4A) may be made—

- (a) in relation to England, by the Secretary of State;
- (b) in relation to Wales, by the Welsh Ministers.]

[^{F59}(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—

$$A \times B \times T C$$

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—

- (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.]

^{F60}(5)

^{F61}(6)

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [F62]billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [F63](9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- the physical characteristics of hereditaments;
 - the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
 - the fact that the owners of hereditaments fall within prescribed descriptions.]

Textual Amendments

- F56** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**
- F57** S. 45(4)-(4B) substituted for s. 45(4) (19.7.2007 with effect in accordance with s. 3(3)(4) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **ss. 1(1), 3(2)**
- F58** Words in s. 45(4) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **s. 2(2)**
- F59** S. 45(4C)-(4G) inserted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **s. 2(3)**
- F60** S. 45(5) repealed (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. 2**
- F61** S. 45(6) repealed (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. 2**
- F62** Words in s. 45(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.63** (with s. 118(1)(2) (4))
- F63** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(3)**

Modifications etc. (not altering text)

- C19** S. 45 applied by [S.I. 1990/145](#), **reg. 3(2)(a)**
- C20** S. 45 modified by [S.I. 1990/608](#), **regs. 3, 7(1)-(4)**
S. 45 modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**
S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454](#), **reg. 8(1)**
- C21** S. 45 excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\)](#), **regs. 2(2), 12(2)**
- C22** S. 45(4)-(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379 Pt. II \(regs. 3-4\) Sch. 2 paras. 4\(1\)\(2\), 5\(1\)\(2\), 6\(1\)\(2\) \(with Sch. 4 Pt. 2\)](#)
- C23** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), **regs. 1(1), 10**
- C24** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), **reg. 1(1), Sch. 2 para. 3**
- C25** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), **reg. 1(1), Sch. 2 para. 4**
- C26** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), **reg. 1(1), Sch. 2 para. 5**

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- C27** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 2**
- C28** S. 45(6) modified by [S.I. 1990/145](#), **reg. 3(7)**

[^{F64}45A Unoccupied hereditaments: zero-rating

- (1) Where section 45 applies in relation to a hereditament, the chargeable amount for a chargeable day is zero in the following cases.
- (2) The first case is where—
 - (a) the ratepayer is a charity or trustees for a charity, and
 - (b) it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
- (3) The second case is where—
 - (a) the ratepayer is a registered club for the purposes of [^{F65}Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs), and
 - (b) it appears that when the hereditament is next in use—
 - (i) it will be wholly or mainly used for the purposes of that club and that club will be such a registered club, or
 - (ii) it will be wholly or mainly used for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club.]

Textual Amendments

- F64** S. 45A inserted (19.7.2007) (with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **ss. 1(2)**, 3(2)
- F65** Words in s. 45A(3)(a) substituted (1.4.2013) by [The Tax Law Rewrite Acts \(Amendment\) Order 2013 \(S.I. 2013/463\)](#), **arts. 1(2)**, **3**

46 Unoccupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . ^{F66}
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [^{F67}billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

Textual Amendments

- F66** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), **ss. 139, 194(4)**, **Sch. 5 para. 24**, **Sch. 12 Pt II** Note 4

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

F67 Words in s. 46(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.64** (with s. 118(1)(2)(4))

[^{F68}46A Unoccupied hereditaments: new buildings.

- (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
- (2) Where—
 - (a) a completion notice is served under Schedule 4A below, and
 - (b) the building to which the notice relates is not completed on or before the relevant day,then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.
- (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is—
 - (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
 - (b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.
- (4) Where—
 - (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
 - (b) the building is not occupied on that day,it shall be deemed for the purposes of section 45 above to become unoccupied on that day.
- (5) Where—
 - (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
 - (b) the building is one produced by the structural alteration of an existing building,the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.
- (6) In this section—
 - (a) “building” includes part of a building, and
 - (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

Textual Amendments

F68 S. 46A inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 25**

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

47 Discretionary relief.

- (1) Where [^{F69}the condition mentioned in subsection (3) below is fulfilled] for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
- (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [^{F70}billing authority] concerned, and
 - (b) sections [^{F71}43(4) to (6B)] and 44 above, sections [^{F72}45(4) to [^{F73}(4D)]] and 46 above, [^{F74}regulations under [^{F75}section 57A or 58] below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.
- ^{F76}(2)
- (3) The ^{F77}... condition is that, during a period which consists of or includes the chargeable day, a decision of the [^{F70}billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.
- ^{F78}(3A)
- ^{F78}(3B)
- ^{F78}(3C)
- ^{F78}(3D)
- (4) A determination under subsection (1)(a) above—
- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
 - (b) may be such that the chargeable amount for the day is 0;
 - (c) may be varied by a further determination of the authority under subsection (1) (a) above.
- (5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under [^{F79}section 57A or 58] below and of any provision of or made under Schedule 7A below shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
- ^{F80}(5A) So far as a decision under subsection (3) above would have effect where none of section 43(6) above, section 43(6B) above and subsection (5B) below applies, the billing authority may make the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the interests of persons liable to pay council tax set by it.
- (5B) This subsection applies on the chargeable day if—
- (a) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations—
 - (i) none of which is established or conducted for profit, and
 - (ii) each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts, or
 - (b) the hereditament—
 - (i) is wholly or mainly used for purposes of recreation, and
 - (ii) all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (5C) A billing authority in England, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Secretary of State.
- (5D) A billing authority in Wales, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Welsh Ministers.]
- (6) A decision under subsection (3) above may be revoked by a further decision of the authority.
- (7) A decision under subsection (3) above is invalid as regards a day if made [^{F81}more than six months] after the end of the financial year in which the day falls.
- (8) The Secretary of State may make regulations containing provision—
- (a) requiring notice to be given of any determination or decision;
 - (b) limiting the power to revoke a decision or vary a determination;
 - (c) as to other matters incidental to this section.

[^{F82}(8A) This section does not apply where the hereditament is an excepted hereditament.]

- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- ^{F83}(a) a billing authority; or
 - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees][^{F84}; or
 - (c) a functional body, within the meaning of the Greater London Authority Act 1999].

[^{F85}(10) This section does not apply where the hereditament is zero-rated under section 45A.]

Textual Amendments

- F69** Words in s. 47(1) substituted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(2\), 240\(3\)\(d\)](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with [arts. 9, 10](#))
- F70** Words in s. 47(1)(a)(3) substituted (6.3.1992) by [1992 c. 14](#), [s. 117\(1\)](#), [Sch. 13 para. 65\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F71** Words in s. 47(1)(b) substituted (19.11.1997) by [1997 c. 29](#), [s. 1](#), [Sch. 1 para. 3\(a\)](#); [S.I. 1997/2752](#), [art. 2\(1\)](#) (with [art. 2\(2\)](#))
- F72** Words in s. 47(1)(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. 2\(2\)](#)
- F73** Word in [s. 47\(1\)\(b\)](#) 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. 2](#)
- F74** Words substituted by [Local Government and Housing Act 1989 \(c. 42\)](#), [SIF 81:1](#), [s. 139](#), [Sch. 5 para. 26\(2\)](#)
- F75** Words in s. 47(1)(b) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), [art. 3\(1\)\(e\)](#) (with [art. 4](#))
- F76** [S. 47\(2\)](#) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(3\), 240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with [arts. 9, 10](#))
- F77** Word in [s. 47\(3\)](#) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(4\), 240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with [arts. 9, 10](#))

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- F78** S. 47(3A)-(3D) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), ss. 69(5), 240(3)(d), Sch. 25 Pt. 10 (with s. 69(8)); [S.I. 2012/57](#), art. 3(b); S.I. 2012/193, art. 2(b); S.I. 2012/628, art. 5(b)(c) (with arts. 9, 10)
- F79** Words in s. 47(5) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), art. 3(1)(e) (with art. 4)
- F80** S. 47(5A)-(5D) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), ss. [69\(6\)](#), 240(3)(d) (with s. 69(8)); [S.I. 2012/57](#), art. 3(b); S.I. 2012/193, art. 2(b); S.I. 2012/628, art. 5(b) (with arts. 9, 10)
- F81** Words in s. 47(7) inserted (1.4.1997) by [1997 c. 29](#), s. 33(1), [Sch. 3 para. 23](#); [S.I. 1997/1097](#), art. [2\(b\)\(c\)](#)
- F82** S. 47(8A) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), ss. [69\(7\)](#), 240(3)(d) (with s. 69(8)); [S.I. 2012/57](#), art. 3(b); S.I. 2012/193, art. 2(b); S.I. 2012/628, art. 5(b) (with arts. 9, 10)
- F83** Words in s. 47(9) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 65\(2\)](#) (with s. 118(1)(2)(4))
- F84** S. 47(9)(c) and “; or” immediately preceding it inserted (3.7.2000) by [1999 c. 29](#), s. [138](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), art. [4](#)
- F85** S. 47(10) 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. 2\(3\)](#)

Modifications etc. (not altering text)

- C29** S. 47 applied (4.3.1996) by [S.I. 1996/263](#), [regs. 1](#), 16(5)
- S. 47 amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 29](#)

48 Discretionary relief: supplementary.

(1) This section applies for the purposes of section 47 above [^{F86}[^{F87}(but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)]]].

^{F88}(2)

^{F89}(2A)

(3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.

(4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.

(5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

Textual Amendments

- F86** Words in s. 48(1) repealed (1.4.2012 for E.) by [Localism Act 2011 \(c. 20\)](#), ss. 240(3)(f), [Sch. 25 Pt. 10](#); [S.I. 2012/628](#), art. 5(c)
- F87** Words in s. 48(1) added (19.11.1997) by [1997 c. 29](#), s. 1, [Sch. 1 para. 4](#); [S.I. 1997/2752](#), art. [2\(1\)](#) (with art. 2(2))

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- F88** S. 48(2) repealed (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. 2](#)
- F89** S. 48(2A) repealed (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. 2](#)

[^{F90}**48A Discretionary relief: functions of Mayoral development corporations**

- (1) The Mayor of London may require a billing authority to provide the Mayor with information to assist the Mayor with making decisions under section 214 of the Localism Act 2011 (Mayor's power to decide that a Mayoral development corporation should have functions under section 47 above).
- (2) A Mayoral development corporation which has, or expects to have, functions under section 47 above may require a billing authority to provide the corporation with information to assist the corporation to exercise functions under that section.
- (3) A billing authority must comply with a requirement imposed on it under subsection (1) or (2) above so far as the requirement relates to information available to the billing authority.
- (4) A person to whom information is provided in response to a requirement imposed under subsection (1) or (2) above may use the information only for the purposes for which it was sought.
- (5) The Secretary of State may by regulations make transitional provision in connection with, or in anticipation of, a Mayoral development corporation—
 - (a) beginning to exercise functions under section 47 above, or
 - (b) ceasing to exercise functions under that section.
- (6) The Secretary of State may by regulations make provision about payment by a Mayoral development corporation to a billing authority of amounts—
 - (a) as regards the operation of section 47 above in cases where the corporation has exercised functions under that section;
 - (b) as regards costs of collection and recovery in such cases.]

Textual Amendments

- F90** S. 48A inserted (15.1.2012) by [Localism Act 2011 \(c. 20\), s. 240\(1\)\(l\), Sch. 22 para. 24](#)

49 Reduction or remission of liability.

- (1) A [^{F91}billing authority] may—
 - (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
 - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
 - (a) the ratepayer would sustain hardship if the authority did not do so, and
 - (b) it is reasonable for the authority to do so, having regard to the interests of persons [^{F92}liable to pay council tax set by it].

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this section) taking account of anything done under section 47 above [^{F93}, the effect of any regulations under [^{F94}section 57A or 58] below, and the effect of any provision of or made under Schedule 7A below.]
- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

Textual Amendments

- F91** Words in s. 49(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(1)** (with s. 118(1)(2)(4))
- F92** Words in s. 49(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(2)** (with s. 118(1)(2)(4))
- F93** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 27**
- F94** Words in s. 49(3) substituted (25.11.2004 for E.) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 11**; S.I. 2004/3132, art. 3(1)(e) (with art. 4)

[^{F95}49A Cancellation of backdated liabilities for days in years 2005 to 2010

- (1) The Secretary of State may by regulations provide that, in a prescribed case, the chargeable amount under section 43 or 45 for a hereditament in England for a chargeable day is zero.
- (2) The regulations may give that relief in relation to a hereditament and a chargeable day only if—
- the hereditament is shown for the day in a local non-domestic rating list compiled on 1 April 2005, and
 - it is shown for that day as it is shown as the result of an alteration of the list made after the list was compiled.
- (3) The regulations may give that relief in relation to a hereditament and a chargeable day subject to the fulfilment of prescribed conditions.
- (4) A prescribed condition may be—
- a condition to be fulfilled in relation to the hereditament,
 - a condition to be fulfilled in relation to some other hereditament, or
 - some other condition.
- (5) The conditions that may be prescribed include, in particular—
- conditions relating to the circumstances in which an alteration of a local non-domestic rating list was made;
 - conditions relating to the consequences of the alteration;
 - conditions relating to the length of the period beginning with the first day from which an alteration had effect and ending with the day on which the alteration was made;
 - conditions relating to a person's liability or otherwise to non-domestic rates at any time.]

Status: Point in time view as at 05/05/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

F95 S. 49A inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 71**, 240(1)(f)

50 Joint owners or occupiers.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
 - (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;
 - (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.
- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

51 Exemption.

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

Status:

Point in time view as at 05/05/2022.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.