



Local Government Finance Act 1988

1988 CHAPTER 41

PART III **E+W**

NON-DOMESTIC RATING

Modifications etc. (not altering text)

- C1** Pt. III (ss. 41–67) amended by [S.I. 1990/582](#), [reg. 5\(1\)](#)
Pt. III (ss. 41 - 67) amended (25. 9. 1991) by [Atomic Weapons Establishment Act 1991 \(c. 46\)](#), [ss. 3, 6\(2\)](#) Sch. para.9 (with s. 1)
Pt. III (ss. 41-67) modified (1.9.1999) by [1998 c. 31, s. 78](#), (with ss. 138(9), 144(6)); [S.I. 1999/2323](#), [art. 2](#), [Sch. 1](#)
Pt. III (ss. 41-67) amended (28.11.1994) by [S.I. 1994/2825](#), [regs. 27, 28](#)
- 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](#)
- C3** Pt. III modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), [regs. 1\(2\), 8](#)

Local rating

41 Local rating lists. **E+W**

- (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

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) View outstanding changes

- (b) a list must instead be compiled on 1 April 2017 ^{F4}, on 1 April 2023] and on 1 April in every ^{F5}third] 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 ^{F6}....
- (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 ^{F7}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.
- ^{F8}(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 ^{F9}... 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.
- ^{F10}(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** Word in s. 41(2A)(b) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 5(1)**, 19(1)(a)
- F6** Words in s. 41(3) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(4)**, 35(3)
- F7** Words in s. 41(5) substituted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(2)(b)**
- F8** S. 41(6A)(6B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 19**
- F9** Words in s. 41(7) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(5)**, 35(3)
- F10** S. 41(9) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(2)**, 35(3)

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) View outstanding changes

[41A ^{F11}**Local non-domestic rating lists for Welsh billing authorities.** **E+W**

- (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.
- (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—

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) [View outstanding changes](#)

- (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

- F11** 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\(2\)-\(5\)](#))

42 Contents of local lists. **E+W**

- (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 [^{F12}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

- F12** 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](#)

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) [View outstanding changes](#)

[42A ^{F13}**Rural settlement list.** **E+W**

- (1) Each billing authority [^{F14} 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.
- (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

- F13** 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)**)
- F14** 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**)

[^{F15}42B Preparation and maintenance of lists. **E+W**

- (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.

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) [View outstanding changes](#)

- (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

F15 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. **E+W**

- (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 the ratepayer is in occupation of all or part of the hereditament, and
 - 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—
- finding the chargeable amount for each chargeable day, and
 - 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 [^{F16}subsections [^{F17}(4A),][^{F18}(4E),][^{F19}(4I),] (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

[^{F20}(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—

$$\frac{A \times D}{C \times E}$$

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

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

(4B) This subsection applies—

- (a) in relation to England, where—

^{F21}(i)

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

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) View outstanding changes

- ^{F22}(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.

^{F23}(4C)

(4D) If [^{F24}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 [^{F25}the application] which he knows to be false in a material particular, or
- (b) recklessly makes a statement in [^{F26}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.]

[^{F27}(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

(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.]

[^{F28}(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—

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

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) [View outstanding changes](#)

(6) This subsection applies where on the day concerned

- [^{F29}(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). [^{F30}, or
- (b) the ratepayer is a registered club for the purposes of [^{F31}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.]

[^{F32}(6A) Where subsection (6B) below applies, [^{F33}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—

$$\frac{A \times B}{C \times 2}$$

(6B) This subsection applies where—

- [the hereditament is situated in England,]
- ^{F34}(aa)
 - (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,
 - (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 [^{F35}, 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

^{F36}(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.

^{F36}(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;

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) [View outstanding changes](#)

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 [^{F37}a universal service provider (within the meaning of [^{F38}Part 3 of the Postal Services Act 2011]) and in connection with the provision of a universal postal provider (within the meaning of [^{F39}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.]

[^{F40}(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
- (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.

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) [View outstanding changes](#)

- (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 [F41]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.
- [F42](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,
 - (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.]
- [F43](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)]

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) View outstanding changes

[^{F44}(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

- F16** 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)**)
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** 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)**
- F21** 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**)
- F22** 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**)
- F23** 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**)
- F24** 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**)
- F25** 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**)
- F26** 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**)
- F27** 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)**
- F28** 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)**
- F29** 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**
- F30** 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**
- F31** 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**)
- F32** 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)**)
- F33** 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)**
- F34** 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**)
- F35** 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)**
- F36** 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)**

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) View outstanding changes

- F37** 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)
- 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(a)**; S.I. 2011/2329, art. 3
- F39** 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
- F40** 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**
- F41** 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))
- F42** 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)
- F43** 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)**
- F44** 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)

- 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)**
- C7** S. 43 excluded (E.) (23.12.2022) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 (S.I. 2022/1403), **regs. 2(2), 15(1)** (with regs. 4, 14)
- C8** S. 43 excluded (E.) (23.12.2022) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 (S.I. 2022/1403), **regs. 2(2), 12(2)** (with reg. 4)
- C9** 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**)
- 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 paras. 2–4**
- C11** 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**
- C12** 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**
- C13** S. 43(4I) excluded by S.I. 2013/106, **reg. 2(2)(e)** (as inserted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), **regs. 1(2), 2(2)**)
- C14** S. 43(4I) excluded by S.I. 2013/106, **reg. 3(2)(e)** (as inserted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), **regs. 1(2), 2(3)**)
- C15** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

44 Occupied hereditaments: supplementary. **E+W**

- (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 . . . ^{F45}
- (3) . . . ^{F46}
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.

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) [View outstanding changes](#)

- (5) Where the [^{F47}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.
- [^{F48}(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—
- (a) in relation to England, by the Secretary of State by order,
 - (b) in relation to Wales, by the National Assembly for Wales by order.]
- [^{F49}(10) F is an amount prescribed, or calculated in accordance with provision prescribed—
- (a) in relation to England, by the Secretary of State by regulations;
 - (b) in relation to Wales, by the Welsh Ministers by regulations.
- (11) Regulations under subsection (10) 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.]

Textual Amendments

- F45** 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
- F46** 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
- F47** 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))
- F48** 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)
- F49** 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)

- C16** 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)
- 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. 5**
- C18** 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**
- C19** 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**
- C20** 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**

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) [View outstanding changes](#)

C21 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](#)

[^{F50}44A Partly occupied hereditaments. E+W

- (1) Where a hereditament is shown in a [^{F51}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.
- (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 [^{F52}billing authority] requires an apportionment under subsection (1) above, and
 - [^{F53}(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.]

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) View outstanding changes

(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 [^{F52}billing authority] requires an apportionment under subsection (1) above, and

[^{F54}(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

[^{F55}(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.]

(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, ^{F56}(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

F50 S. 44A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 22](#)

F51 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))

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) View outstanding changes

- F52** 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))
- F53** 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)**
- F54** 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)**
- F55** 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)**
- F56** 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)

- C22** 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. **E+W**

- (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 [^{F57}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.
- (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.
- [^{F58}(4) Subject to [^{F59}subsections (4A) and (4D)] and to section 45A below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—
- 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—
- 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—
- in relation to England, by the Secretary of State;
 - in relation to Wales, by the Welsh Ministers.]

[^{F60}(4C) Subsection (4D) applies where—

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) [View outstanding changes](#)

- (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—

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

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.]

^{F61}(5)

^{F62}(6)

(7) The amount the ratepayer is liable to pay under this section shall be paid to the [^{F63}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.

[^{F64}(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—

- (a) the physical characteristics of hereditaments;
- (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
- (c) the fact that the owners of hereditaments fall within prescribed descriptions.]

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) View outstanding changes

Textual Amendments

- F57** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**
- F58** 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)**
- F59** 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)**
- F60** 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)**
- F61** 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**
- F62** 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**
- F63** 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))
- F64** 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)

- C23** S. 45 applied by [S.I. 1990/145](#), **reg. 3(2)(a)**
- C24** 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)**
- C25** 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)**
- C26** S. 45 excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), **regs. 2(2), 12(2)** (with reg. 4)
- C27** S. 45 excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), **regs. 2(2), 15(1)** (with regs. 4, 14)
- C28** 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)
- C29** 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**
- C30** 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**
- C31** 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**
- C32** 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**
- C33** 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**
- C34** S. 45(6) modified by [S.I. 1990/145](#), **reg. 3(7)**

[^{F65} 45A Unoccupied hereditaments: zero-rating **E+W**

- (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

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) [View outstanding changes](#)

- (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 [^{F66}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

F65 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\(2\)](#)

F66 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. **E+W**

- (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 . . . ^{F67}
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [^{F68}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

F67 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](#)

F68 Words in s. 46(4) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\), Sch. 13 para.64 \(with s. 118\(1\)\(2\) \(4\)\)](#)

[^{F69}46A Unoccupied hereditaments: new buildings. **E+W**

- (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,

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) [View outstanding changes](#)

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

^{F70} [a building produced by the structural alteration of an existing building (i) 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 ^{F71};

(ii) a building situated in England which a hereditament shown in a list comprises or includes, or which a hereditament that was previously shown (but is no longer shown) in a list comprised or included, and that has been subject to alterations;

(iii) part of a building situated in England and added to an existing building which a hereditament shown in a list comprises or includes or which a hereditament that was previously shown (but is no longer shown) in a list comprised or included].]

Textual Amendments

F69 S. 46A inserted by [Local Government and Housing Act 1989 \(c. 42\)](#), s. 139, **Sch. 5 para. 25**

F70 Words in s. 46A(6)(b) renumbered as s. 46A(6)(b)(i) (26.12.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 7(a), 19(3)**

F71 S. 46A(6)(b)(ii)(iii) inserted (26.12.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 7(b), 19(3)**

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) View outstanding changes

47 Discretionary relief. E+W

(1) Where [^{F72}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 [^{F73}billing authority] concerned, and
- (b) sections [^{F74}43(4) to (6B)] and 44 above, sections [^{F75}45(4) to [^{F76}(4D)]] and 46 above, [^{F77}regulations under [^{F78}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.

^{F79}(2)

(3) The ^{F80}... condition is that, during a period which consists of or includes the chargeable day, a decision of the [^{F73}billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

^{F81}(3A)

^{F81}(3B)

^{F81}(3C)

^{F81}(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 [^{F82}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.

[^{F83}(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.

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) [View outstanding changes](#)

- (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.
- [^{F84}(6A) A decision under subsection (3) by a billing authority in England is invalid as regards a day if—
- (a) the day falls before the end of the financial year beginning on 1 April 2022, and
 - (b) the decision is made more than six months after the end of the financial year in which the day falls.]
- (7) A decision under subsection (3) above [^{F85}by a billing authority in Wales] is invalid as regards a day if made [^{F86}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.
- [^{F87}(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
- ^{F88}[(a) a billing authority; or
- (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees][^{F89}; or
 - (c) a functional body, within the meaning of the Greater London Authority Act 1999].
- [^{F90}(10) This section does not apply where the hereditament is zero-rated under section 45A.]

Textual Amendments

- F72** 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)
- F73** 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\(1\)\(2\)\(4\)](#))
- F74** 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\(2\)](#))
- F75** 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\(2\)](#)
- F76** 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](#)
- F77** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), [s. 139](#), [Sch. 5 para. 26\(2\)](#)

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) View outstanding changes

- F78** 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)
- F79** 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)
- F80** 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)
- F81** 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)
- F82** 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)
- F83** 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)
- F84** [S. 47\(6A\)](#) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), ss. 4\(2\), 19\(1\)\(a\)](#)
- F85** Words in [s. 47\(7\)](#) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), ss. 4\(3\), 19\(1\)\(a\)](#)
- F86** 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\(b\)\(c\)](#)
- F87** [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)
- F88** Words in s. 47(9) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\), Sch. 13 para. 65\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F89** [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](#)
- F90** [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)

- C35** [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](#)
- C36** [S. 47](#) applied (with modifications) (12.5.2023) by [The Middlesbrough Development Corporation \(Functions\) Order 2023 \(S.I. 2023/447\), arts. 1\(2\), 8](#) (with art. 9, Sch. 2)
- C37** [S. 47](#) applied (with modifications) (12.5.2023) by [The Hartlepool Development Corporation \(Functions\) Order 2023 \(S.I. 2023/446\), arts. 1\(2\), 8](#) (with art. 9, Sch. 2)

48 Discretionary relief: supplementary. E+W

(1) This section applies for the purposes of section 47 above [^{F91}[^{F92}(but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)]]].

^{F93}(2)

^{F94}(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.

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) [View outstanding changes](#)

- (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

- F91** 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)
- F92** 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))
- F93** 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](#)
- F94** 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](#)

[^{F95} 48A Discretionary relief: functions of Mayoral development corporations **E+W**

- (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

- F95** [S. 48A](#) inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(1)(l), [Sch. 22 para. 24](#)

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) View outstanding changes

49 Reduction or remission of liability. **E+W**

- (1) A [^{F96}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 [^{F97}liable to pay council tax set by it].
- (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 [^{F98}, the effect of any regulations under [^{F99}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

- F96** 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))
- F97** 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))
- F98** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 27**
- F99** 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)

[^{F100}49A Cancellation of backdated liabilities for days in years 2005 to 2010 **E+W**

- (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—
 - (a) the hereditament is shown for the day in a local non-domestic rating list compiled on 1 April 2005, and
 - (b) 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) a condition to be fulfilled in relation to the hereditament,
 - (b) a condition to be fulfilled in relation to some other hereditament, or
 - (c) some other condition.

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) [View outstanding changes](#)

- (5) The conditions that may be prescribed include, in particular—
- (a) conditions relating to the circumstances in which an alteration of a local non-domestic rating list was made;
 - (b) conditions relating to the consequences of the alteration;
 - (c) 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;
 - (d) conditions relating to a person's liability or otherwise to non-domestic rates at any time.]

Textual Amendments

F100 S. 49A inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), [ss. 71, 240\(1\)\(f\)](#)

50 Joint owners or occupiers. **E+W**

- (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 or 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. **E+W**

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.

Central rating

52 Central rating lists. **E+W**

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).

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) View outstanding changes

- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards^[F101], subject to subsection (2A).]
- ^[F102](2A) In the application of this section to 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 ^[F103], on 1 April 2023] and on 1 April in every ^[F104]third] 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 ^{F105}....
- (4) Before a list is compiled the central 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 ^[F106]31 December] preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State 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 Secretary of State shall deposit it at his principal office.
- ^[F107](6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his 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 ^{F108}... period for which it is in force does not detract from the duty to maintain it.
- ^[F109](8) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

Textual Amendments

- F101** Words in s. 52(2) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(7)**, 35(3)
- F102** S. 52(2A) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(8)**, 35(3)
- F103** Words in s. 52(2A)(b) inserted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(3)(a)**
- F104** Word in s. 52(2A)(b) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 5(2)**, 19(1)(a)
- F105** Words in s. 52(3) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(9)**, 35(3)
- F106** Words in s. 52(5) substituted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(3)(b)**
- F107** S. 52(6A)(6B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 28**
- F108** Words in s. 52(7) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(10)**, 35(3)
- F109** S. 52(8) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(3)**, 35(3)

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) [View outstanding changes](#)

53 Contents of central lists. **E+W**

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [^{F110}one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
 - (a) is occupied or (if unoccupied) owned by him, and
 - (b) falls within [^{F111}any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- [^{F112}(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
 - (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
 - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]
- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

Textual Amendments

- F110** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(2\)](#)
- F111** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(3\)](#)
- F112** S. 53(4)(4A) substituted for s. 53(4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(4\)](#)

54 Central rating: liability. **E+W**

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central 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—

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) View outstanding changes

- (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 for which the ratepayer's name is shown in the list.
- (4) [^{F113} Subject to section 54ZA below,] the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

Textual Amendments

F113 Words in s. 54(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. 3\(2\)](#)

Modifications etc. (not altering text)

- C38** S. 54 modified by [S.I. 1990/608, regs. 4\(2\)\(7\), 7](#)
S. 54 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C39** S. 54 excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\), regs. 2\(2\), 15\(1\)](#) (with regs. 4, 14)
- C40** S. 54(4)-(7) 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](#)
- C41** S. 54(4)-(7) 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](#)
- C42** S. 54(4)-(7) 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](#)
- C43** S. 54(4)-(7) 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](#)
- C44** S. 54(4) excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\), regs. 2\(2\), 12\(1\)](#)
- C45** S. 54(4) excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\), regs. 2\(2\), 12\(1\)](#) (with reg. 4)

[^{F114} **54ZA** Relief for telecommunications infrastructure **E+W**

- (1) This section applies where—
- (a) for any day in a chargeable financial year a person's name is shown in a central non-domestic rating list in force for the year,

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) [View outstanding changes](#)

- (b) on that day (“the chargeable day”), the condition in subsection (2) is met in relation to any description of hereditament shown against the person's name in the list,
 - (c) the chargeable day falls before 1 April 2022, and
 - (d) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable day.
- (2) The condition in this subsection is met in relation to a description of hereditament if—
- (a) in a case where there is only one hereditament falling within the description, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, or
 - (b) in a case where there is more than one hereditament falling within the description, those hereditaments are, taken together, wholly or mainly so used.
- (3) The chargeable amount for the chargeable day in respect of that description of hereditament shall be calculated in accordance with the formula—
- $$\frac{A \times B \times T}{C}$$
- where—
- A, B and C have the same meaning as they have for the purposes of section 54(4), and
- T is an amount prescribed, or calculated in accordance with provision prescribed, by the appropriate national authority by regulations.
- (4) Regulations under subsection (3) may, in particular—
- (a) impose duties or confer powers on the central valuation officer (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) make provision as to appeals relating to things done or not done by the central valuation officer.
- (5) The appropriate national authority may by regulations amend paragraph (c) of subsection (1) so as to substitute a later date for the date for the time being specified in that paragraph.
- (6) In this section the “appropriate national authority” is—
- (a) in relation to England, the Secretary of State;
 - (b) in relation to Wales, the Welsh Ministers.]

Textual Amendments

F114 [S. 54ZA](#) 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. 3\(3\)](#)

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) [View outstanding changes](#)

General

[^{F115}54A Postponement of compilation of Welsh lists for 2015 onwards **E+W**

- (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 [^{F116}, 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
 - (b) instead required a list to be compiled on the specified date [^{F117}, on 1 April 2023] and on 1 April in every fifth year afterwards.]

Textual Amendments

F115 S. 54A inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(1), 35(3)**

F116 Words in [s. 54A\(4\)\(b\)](#) inserted (15.3.2021) by [Non-Domestic Rating \(Lists\) Act 2021 \(c. 8\)](#), **s. 1(4)(a)**

F117 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. **E+W**

- (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 [^{F118}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.

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) [View outstanding changes](#)

- (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 [^{F119}manner and] circumstances in which a proposal may be made [^{F120}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 [^{F121}and subsequent to the making of] a proposal, and
 - [^{F122}(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.
- [^{F123}(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, 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 [^{F124}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],

^{F125}an appeal may be made to a [^{F126}valuation tribunal]....

[^{F127}(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—

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) View outstanding changes*

- (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—

- ^{F128}[(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.

^{F129}(7A) The regulations may include provision that—

- (a) where a valuation officer for a ^{F130}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) ^{F131}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.]

^{F132}(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.]

^{F133}(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;

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) View outstanding changes

- (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

- F118** 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))
- F119** Words inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F120** Words added by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F121** Words substituted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**
- F122** 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)**
- F123** S. 55(4A)(4B) inserted (4.7.2016) by [Enterprise Act 2016](#) (c. 12), **ss. 32(2)**, 44(2)(e)
- F124** 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)**
- F125** 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)
- F126** 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))
- F127** S. 55(5A) inserted (4.7.2016) by [Enterprise Act 2016](#) (c. 12), **ss. 32(3)**, 44(2)(e)
- F128** 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**
- F129** S. 55(7A) inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F130** 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))
- F131** 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))
- F132** S. 55(7B) inserted (4.7.2016) by [Enterprise Act 2016](#) (c. 12), **ss. 32(4)**, 44(2)(e)
- F133** S. 55(8) substituted (4.7.2016) by [Enterprise Act 2016](#) (c. 12), **ss. 32(5)**, 44(2)(e)

56 Valuation and multipliers. **E+W**

- (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.

[^{F134}57 Special provision for 1990-95. **E+W**

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

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) View outstanding changes

Textual Amendments

F134 S. 57 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 31](#)

[^{F135}57A Transitional provision for 2005 onwards: England **E+W**

- (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 [^{F136}, 45A][^{F137}, 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 [^{F138}45(4) to [^{F139}(4D)], 45A] and 46 above, [^{F140}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.
- (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 [^{F141}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

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) View outstanding changes

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, [^{F142}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—
- ^{F143}(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

- F135** 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**)
- F136** 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)**
- F137** 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)**
- F138** 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)**
- F139** 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)**
- F140** 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)**
- F141** Word in s. 57A(9) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 6(a)**, 19(1)(a)
- F142** Words in s. 57A(10) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 6(b)**, 19(1)(a)
- F143** 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. E+W

- (1) In relation to any relevant period the Secretary of State may make regulations under this section [^{F144}which apply in relation to Wales].

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) View outstanding changes

- (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 [^{F145}, 45A][^{F146}, 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 [^{F147}43(4) to (6E)] and 44 above, sections [^{F148}45(4) to [^{F149}(4D)], 45A] and 46 above, [^{F150}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.
- ^{F151}[(7A) 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.]
- (8) Regulations under this section in their application to a particular [^{F152}relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [^{F152}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 [^{F153}billing authorities] by way of non-domestic rates as regards a particular financial year [^{F154}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.

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) [View outstanding changes](#)

Textual Amendments

- F144** 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**)
- F145** 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)**
- F146** 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)**
- F147** 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)**)
- F148** 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)**
- F149** 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)**
- F150** 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)**
- F151** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, **s. 2(1)**
- F152** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, **s. 2(2)**
- F153** 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))
- F154** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, **s. 2(3)**

[^{F155}59 Contributions in aid. **E+W**

Where a contribution in aid of non-domestic rating is made in respect of a [^{F156}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.]

Textual Amendments

- F155** S. 59 substituted by [Local Government and Housing Act 1989 \(c. 42\)](#), SIF 81:1), s. 139, **Sch. 5 para. 32**
- F156** 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)**)

[^{F157}59A Local retention of non-domestic rates **E+W**

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

Textual Amendments

- F157** 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)**

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) [View outstanding changes](#)

60 Pooling. **E+W**

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the [^{F158}Welsh Ministers]) shall have effect.

Textual Amendments

F158 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. **E+W**

- (1) The Commissioners of Inland Revenue shall appoint—
 - (a) a valuation officer for each [^{F159}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

F159 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)

C46 S. 61 amended (28.11.1994) by [S.I. 1994/2825, reg. 29](#)

62 Administration. **E+W**

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

[^{F160}62A Recovery by taking control of goods **E+W**

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

F160 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\(1\)\(b\)](#)

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) [View outstanding changes](#)

63 **Death.** **E+W**

- (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.

[^{F161}63A **Disclosure of Revenue and Customs information** **E+W**

- (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;
 - (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 [^{F162}, 54 or 54ZA] (central non-domestic rating), or by or under Schedule 9 so far as relating to central non-domestic rating lists;

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) View outstanding changes

- (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

F161 Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2), 44(2)(d)**

F162 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 **E+W**

- (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.
- (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 [^{F163}the general limit in a magistrates' court] or to a fine, or to both;

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) [View outstanding changes](#)

- (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 [F164 2 May 2022] the reference in subsection (6)(a) to [F165 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

- F161** Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2)**, 44(2)(d)
- F163** 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**
- F164** 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**
- F165** 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**

63C Freedom of information **E+W**

- (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

- F161** Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2)**, 44(2)(d)

[F166] 63D Disclosure of valuation information to Northern Ireland rating officials **E+W** **+N.I.**

- (1) Subsection (2) applies where a Northern Ireland rating official (“R”) makes a request to a valuation officer (“V”) for Revenue and Customs information—

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) [View outstanding changes](#)

- (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—
 - (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));

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) [View outstanding changes](#)

“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

F166 S. 63D inserted (26.12.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 11**, 19(3)

Interpretation

64 Hereditaments. **E+W**

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
- (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
 - (a) the right is let out or reserved to any person other than the occupier of the land, or
 - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.

[^{F167}(2A) In addition, a right is a hereditament if—

- (a) it is a right to use any land for the purpose of operating a meter to measure a supply of gas or electricity or such other service as—
 - (i) the Secretary of State in relation to England, or
 - (ii) the National Assembly for Wales in relation to Wales,
 may by order specify, and
- (b) the meter is owned by a person other than the consumer of the service.]
- (3) The Secretary of State may make regulations providing that in prescribed cases—
 - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
 - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.

[^{F168}(3ZA) In relation to England, where—

- (a) two or more hereditaments (whether in the same building or otherwise) are occupied by the same person,
- (b) the hereditaments meet the contiguity condition (see subsection (3ZC)), and

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) View outstanding changes

(c) none of the hereditaments is used for a purpose which is wholly different from the purpose for which any of the other hereditaments is used,
the hereditaments shall be treated as one hereditament.

(3ZB) In relation to England, where—

- (a) two or more hereditaments (whether in the same building or otherwise) are—
 - (i) owned by the same person, and
 - (ii) unoccupied,
 - (b) the hereditaments—
 - (i) ceased to be occupied on the same day, and
 - (ii) have each remained unoccupied since that day,
 - (c) immediately before that day, the hereditaments were, or formed part of, a single hereditament by virtue of subsection (3ZA), and
 - (d) the hereditaments meet the contiguity condition (see subsection (3ZC)),
- the hereditaments shall be treated as one hereditament.

(3ZC) The hereditaments meet the contiguity condition if—

- (a) at least two of the hereditaments are contiguous, and
- (b) where not all of the hereditaments are contiguous with each other—
 - (i) one or more of the other hereditaments is contiguous with one or more of the hereditaments falling within paragraph (a), and
 - (ii) each of the remaining hereditaments (if any) is contiguous with at least one hereditament that falls within sub-paragraph (i) or this sub-paragraph.

(3ZD) For the purposes of subsection (3ZC) two hereditaments are contiguous if—

- (a) some or all of a wall, fence or other means of enclosure of one hereditament forms all or part of a wall, fence or other means of enclosure of the other hereditament, or
- (b) the hereditaments are on consecutive storeys of a building and some or all of the floor of one hereditament lies directly above all or part of the ceiling of the other hereditament,

and hereditaments occupied or owned by the same person are not prevented from being contiguous under paragraph (a) or (b) merely because there is a space between them that is not occupied or owned by that person.]

^{F169}[(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—

- (a) are owned by the same person,
- (b) are not domestic property, and
- (c) are separately occupied, or available for separate occupation, by persons other than that person,

a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(3B) Regulations under subsection (3A) above may provide that—

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) [View outstanding changes](#)

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
 - (b) while such a determination is in force—
 - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
 - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]
- (4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—
- (a) lands;
 - (b) coal mines;
 - (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
 - ^{F170}(d)
 - (e) any right which is a hereditament by virtue of subsection (2) [^{F171}or (2A)] above.
- ^{F172}(5)
- ^{F172}(6)
- ^{F172}(7)
- ^{F172}(7A)
- ^{F172}(7B)
- ^{F172}(7C)
- ^{F172}(7D)
- (8) A hereditament is non-domestic if either—
- (a) it consists entirely of property which is not domestic, or
 - (b) it is a composite hereditament.
- (9) A hereditament is composite if part only of it consists of domestic property.
- (10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- (11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.
- ^{F173}(11A) The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by regulations make provision as to what is to be regarded as being a meter for the purposes of subsection (2A) above.
- (11B) In subsection (2A) above “land” includes a wall or other part of a building.]

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) View outstanding changes

^{F174}[(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

Textual Amendments

- F167** S. 64(2A) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(1\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F168** S. 64(3ZA)-(3ZD) inserted (with effect in accordance with s. 1(2) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\)](#), [s. 1\(1\)](#)
- F169** S. 64(3A)(3B) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)
- F170** S. 64(4)(d) repealed (1.4.2000) by [1997 c. 29](#), [s. 2\(2\)](#), [33\(2\)](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#))
- F171** Words in s. 64(4)(e) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(2\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F172** S. 64(5)-(7D) repealed (1.4.2000) by [1997 c. 29](#), [s. 33\(1\)\(2\)](#), [Sch. 3 para. 25](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#)) and s. 64(7)(da)(db) expressed to be repealed (1.4.2002) by [2001 c. 16](#), [s. 128](#), [137](#) [Sch. 6 Pt. 3 para. 72](#), [Sch. 7 Pt. 5\(1\)](#); [S.I. 2002/344](#), [art. 3\(k\)](#) (with transitional provisions in [art. 4](#))
- F173** S. 64(11A)(11B) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(3\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F174** S. 64(12) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)

Modifications etc. (not altering text)

- C47** S. 64 applied (29.4.1996) by [1996 c. 12](#), [S. 2\(3\)](#)
- C48** S. 64(10) excluded by [S.I. 1990/2329](#), [reg. 3\(3\)](#)

65 Owners and occupiers. **E+W**

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to [^{F175}the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
 - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
 - (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
 - (a) which was used in or on the hereditament when it was last in use, or
 - (b) which is intended for use in or on the hereditament.

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) [View outstanding changes](#)

- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
- (a) the use of it for the holding of public meetings in furtherance of a person's candidature at a parliamentary or local government election, or
 - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the ^{M1}Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [^{F176}(8A) In a case where—
- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
 - (b) section 64(2) above does not apply, and
 - (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- ^{F177}(9)

Textual Amendments

- F175** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)
- F176** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34
- F177** S. 65(9) repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

Modifications etc. (not altering text)

- C49** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)
- C50** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)
S. 65(6) modified (W.) (11.3.1999) by S.I. 1999/450, art. 158
S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1
S. 65(6) applied (with modifications) (28.4.1999) by S.I. 1999/1214, reg. 3(3)
S. 65(6) modified (20.11.2002 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2002/2779, arts. 1, 90
- C51** S. 65(6) modified (1.3.2003) by The National Assembly for Wales (Representation of the People) Order 2003 (S.I. 2003/284), arts. 1(1), 146
- C52** S. 65(6) applied (with modifications) (23.3.2004) by The European Parliamentary Elections Regulations 2004 (S.I. 2004/293), regs. 1(2), 125 (with regs. 3-5)
- C53** S. 65(6) modified (23.7.2004) by The Regional Assembly and Local Government Referendums Order 2004 (S.I. 2004/1962), arts. 1(1), 13
- C54** S. 65(6) modified (1.2.2007) by The National Assembly for Wales (Representation of the People) Order 2007 (S.I. 2007/236), arts. 1(1), 147
- C55** S. 65(6) modified (15.3.2007 for specified purposes) by The Scottish Parliament (Elections etc.) Order 2007 (S.I. 2007/937), arts. 1, 92
- C56** S. 65(6) modified (E.) (28.7.2007) by The Local Authorities (Conduct of Referendums) (England) Regulations 2007 (S.I. 2007/2089), regs. 1(2), 20

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) [View outstanding changes](#)

- C57** S. 65(6) modified (W.) (23.7.2008) by [The Local Authorities \(Conduct of Referendums\) \(Wales\) Regulations 2008 \(S.I. 2008/1848\)](#), regs. 1(2), **16**
- C58** S. 65(6) modified (16.12.2010) by [The National Assembly for Wales Referendum \(Assembly Act Provisions\) \(Referendum Question, Date of Referendum Etc.\) Order 2010 \(S.I. 2010/2837\)](#), arts. 1(2), **24**
- C59** S. 65(6) modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), s. 19(1), **Sch. 1 para. 19(1)**
- C60** S. 65(6) modified (9.2.2012) by [The Local Authorities \(Conduct of Referendums\)\(England\) Regulations 2012 \(S.I. 2012/323\)](#), regs. 1, **20**
- C61** S. 65(6) modified (18.2.2012) by [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) Regulations 2012 \(S.I. 2012/444\)](#), regs. 1, **25** (with reg. 27)
- C62** S. 65(6) modified (3.8.2012) by [The Neighbourhood Planning \(Referendums\) Regulations 2012 \(S.I. 2012/2031\)](#), regs. 1, **15**
- C63** S. 65(6) applied (26.2.2016) by [The European Union Referendum \(Conduct\) Regulations 2016 \(S.I. 2016/219\)](#), reg. 1, **Sch. 2 para. 7**

Marginal Citations

M1 1983 c. 2.

[^{F178}65A Crown property. **E+W**

- (1) This Part applies to the Crown as it applies to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
 - (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
 - (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
 - (b) is not provided or maintained by a local authority [^{F179} or by a [^{F180} police and crime commissioner]].
- (5) In this section—
 - (a) references to this Part include any subordinate legislation (within the meaning of the ^{M2}Interpretation Act 1978) made under it, and
 - (b) “local authority” has the same meaning as in the ^{M3}Local Government Act 1972, and includes the Common Council of the City of London.
- (6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.
- (7) Subsection (3) above does not affect the power conferred by section 64(3) above]

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) [View outstanding changes](#)

Textual Amendments

F178 S. 65A inserted (1.4.2000) by 1997 c. 29, s. 3; S.I. 1998/2329, art. 3(1) (with art. 3(2))

F179 Words in s. 65A(4)(b) substituted (1.4.2002) by 2001 c. 16, s. 128, Sch. 6 Pt. 3 para. 73; S.I. 2002/344, art. 3(k) (with transitional provisions in art. 4)

F180 Words in s. 65A(4)(b) substituted (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 181; S.I. 2012/2892, art. 2(i)

Marginal Citations

M2 1978 c. 30.

M3 1972 c. 70.

66 Domestic property. **E+W**

(1) [^{F181}Subject to subsections (2), (2B) [^{F182}, (2BB)] and 2E below], property is domestic if—

- (a) it is used wholly for the purposes of living accommodation,
- (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
- (c) it is a private garage [^{F183}which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
- (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.

[^{F184}(1A) Property in England is also domestic if—

- (a) it is used wholly or mainly for the activity mentioned in subsection (1B), and
- (b) it is situated in or on property which is—
 - (i) used wholly for the purposes of living accommodation, or
 - (ii) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation.

(1B) That activity is the generation of electricity or the production of heat by a source of energy or a technology mentioned in section 26(2) of the Climate Change and Sustainable Energy Act 2006, where—

- (a) the majority of the electricity or heat is generated or produced for use by such persons as may be in the living accommodation, or
- (b) the plant or equipment used to generate the electricity or produce the heat has a capacity not exceeding 10 kilowatts or 45 kilowatts thermal, as the case may be.]

[^{F185}(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—

- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
- (b) which is not self-contained self-catering accommodation provided commercially.

[Subsection (2) above does not apply if—

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) View outstanding changes

- ^{F186}(2A) (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]

[Subsection (2B) applies only in so far as this Part applies in relation to England.]

^{F187}(2AA)

(2B) A building or self-contained part of a building is not domestic property if—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, ^{F188} ...
- (b) on that day his interest in the building or part is such as to enable him to let it for such periods.
- ^{F189}(c) [the whole of the building or self-contained part of the building was available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more in the year prior to the year beginning with the end of the day in relation to which the question referred to in paragraph (a) is being considered, and
- (d) the short periods for which it was so let amounted in total to at least 70 days.]

[Subsection (2BB) applies only in so far as this Part applies in relation to Wales.

^{F190}(2BA)

(2BB) A building or self-contained part of a building is not domestic property if each of the following paragraphs apply in relation to it—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling [^{F191}252] days or more;
- (b) on that day the relevant person's interest in the building or part is such as to enable the person to let it for such periods;
- (c) the whole of the building or self-contained part of the building was available for letting commercially, as self-catering accommodation, for short periods totalling [^{F191}252] days or more in the year prior to the year beginning with end of the day in relation to which the question referred to in paragraph (a) is being considered;
- ^{F192}(d) the short periods for which it was so let—
- (i) amounted in total to at least [^{F193}182] days; or
 - (ii) taken together with the short periods for which one or more other buildings or self-contained parts of a building so let, amounted to an average of at least [^{F193}182] days for each building or self-contained part of a building included within the calculation; where each building or self-contained part of the building included in the calculation—

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) [View outstanding changes](#)

- (aa) is not included in another calculation under this subparagraph for the year in relation to which the question is being considered,
- (bb) is situated at the same location or in very close proximity to all of the other buildings or self-contained parts of a building included in the calculation, and
- (cc) is so let as part of the same business or connected businesses.]]

[For the purposes of [F195subsection (2B)][F195subsections (2B) and (2BB)] the relevant F194(2BC) person is—

- (a) where the building or self-contained part is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building or self-contained part; and
- (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to that interest.]

F196(2C)

(2D) Subsection (2B) [F197and subsection (2BB) above do] not apply where the building or self-contained part is used as the sole or main residence of any person F198 . . .]

[F199(2E) Property is not domestic property if it is [F200overnight accommodation which is the subject of a timeshare contract within the meaning of the Timeshare, Holiday Products, Resale and Exchange Contracts Regulations 2010.]]

[F201(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]

[F202(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.

(4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]

(5) Property not in use is domestic if it appears that when next in use it will be domestic.

F203(6)

(7) Whether anything is a caravan shall be construed in accordance with Part I of the M4Caravan Sites and Control of Development Act 1960.

F203(8)

[F204(8A) In this section—

“business” includes—

- (a) any activity carried on by a body of persons, whether corporate or unincorporate, and
- (b) any activity carried on by a charity;

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) View outstanding changes

“commercially” means on a commercial basis, and with a view to the realisation of profits; and

“relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]

- (9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

Textual Amendments

- F181** Words in s. 66(1) (which were inserted by S.I. 1990/162, **art. 3(4)**) substituted (1.4.1993) by S.I. 1993/542, **art. 2(a)**
- F182** Words in s. 66(1) inserted (W.) (1.4.2010) by The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2010 (S.I. 2010/682), arts. 1, **2(2)**
- F183** Words inserted by S.I. 1990/162, **art. 3(2)(b)**
- F184** S. 66(1A)(1B) inserted (1.4.2013) by The Non-Domestic Rating and Council Tax (Definition of Domestic Property and Dwelling) (England) Order 2013 (S.I. 2013/468), arts. 1(1), **2**
- F185** S. 66 subsections(2)–(2D) substituted for subsection (2) by S.I. 1990/162 art. 3(3)
- F186** S. 66(2A) substituted (1.4.1991) by S.I. 1991/474, **art. 3(1)**
- F187** S. 66(2AA) inserted (W.) (1.4.2010) by The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2010 (S.I. 2010/682), arts. 1, **2(3)**
- F188** Word in s. 66(2B)(a) omitted (1.4.2023) by virtue of The Non-Domestic Rating (Definition of Domestic Property) (England) Order 2022 (S.I. 2022/217), arts. 1(1), **2(a)**
- F189** S. 66(2B)(c)(d) inserted (1.4.2023) by The Non-Domestic Rating (Definition of Domestic Property) (England) Order 2022 (S.I. 2022/217), arts. 1(1), **2(b)**
- F190** S. 66(2BA)(2BB) inserted (W.) (1.4.2010) by The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2010 (S.I. 2010/682), arts. 1, **2(4)**
- F191** Word in s. 66(2BB) substituted (14.6.2022) by The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022 (S.I. 2022/563), arts. 1, **2(2)(a)** (with art. 3(1))
- F192** S. 66(2BB)(d) substituted (W.) (1.4.2016) by The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016 (S.I. 2016/31), arts. 1, **2(2)**
- F193** Word in s. 66(2BB) substituted (14.6.2022) by The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022 (S.I. 2022/563), arts. 1, **2(2)(b)** (with art. 3(1))
- F194** S. 66(2BC) inserted (with effect in accordance with s. 6(4) of the amending Act) by Local Government Finance Act 2012 (c. 17), s. **6(2)**
- F195** Words in s. 66(2BC) substituted (W.) (1.4.2016) by virtue of The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016 (S.I. 2016/31), arts. 1, **2(3)**
- F196** S. 66(2C) omitted (W.) (1.4.2016) by virtue of The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016 (S.I. 2016/31), arts. 1, **2(4)**
- F197** Words in s. 66(2D) substituted (W.) (1.4.2010) by The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2010 (S.I. 2010/682), arts. 1, **2(6)**
- F198** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), **Sch. 14** (with s. 118(1)(2)(4))
- F199** S. 66(2E) inserted (1.4.1993) by S.I. 1993/542, **art. 2(b)**
- F200** Words in s. 66(2E) substituted (23.2.2011) by The Timeshare, Holiday Products, Resale and Exchange Contracts Regulations 2010 (S.I. 2010/2960), reg. 1(2), **Sch. 6 para. 1(2)** (with reg. 37, Sch. 7)
- F201** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(2)(4)(5)**
- F202** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(3)(4)(5)**
- F203** S. 66(6)(8) repealed (*retrospectively*) by Caravans (Standard Community Charge and Rating) Act 1991 (c. 2), s. **1(2)(3)**
- F204** S. 66(8A) inserted by S.I. 1990/162, **art. 3(4)**

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) [View outstanding changes](#)

Modifications etc. (not altering text)

C64 S. 66 applied (29.4.1996) by [1996 c. 12, s. 2\(3\)](#)

Marginal Citations

M4 [1960 c. 62.](#)

[^{F205} **66A Unoccupied hereditaments: change of state of property to be disregarded** **E+W**]

- (1) Regulations may provide that, for the purposes of this Part as it applies in relation to an unoccupied hereditament, the state of any property comprising or included in the hereditament shall be deemed not to have changed—
 - (a) since before any event of a prescribed description, or
 - (b) by reason of any act done by or on behalf of a prescribed person.
- (2) The regulations may make provision as to the circumstances in which, and period for which, that is deemed to be the case.
- (3) The regulations may provide for the making of such assumptions or apportionments as may be prescribed in determining whether, or to what extent, the state of any property has changed in comparison with an earlier point in time.
- (4) The regulations may—
 - (a) provide that an act is to be treated as done on behalf of a prescribed person if it is done by any person connected with that person, and
 - (b) define in what circumstances persons are to be treated for that purpose as connected.
- (5) The regulations may provide that they have effect (with any necessary adaptations) in relation to omissions as well as to acts.
- (6) Regulations under this section may be made—
 - (a) in relation to England, by the Secretary of State;
 - (b) in relation to Wales, by the Welsh Ministers.]

Textual Amendments

F205 S. 66A inserted (19.7.2007) (with effect in accordance with s. 3(3)-(5) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 4\(1\)](#)

67 Interpretation: other provisions. **E+W**

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
- (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for [^{F206}billing authorities] and the central valuation officer.
- (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
- (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite,

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) View outstanding changes

unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.

- (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, [^{F207}or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

[^{F208}(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.]

- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.

- (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections [^{F209}43(4F) [^{F210}, (4I)] and (6), 45(4D)], [^{F211}45A(2) and (3)] and [^{F212}54ZA] above.

- (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.

- (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.

[^{F213}(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—

- (a) are occupied or owned by a person designated under section 53(1) above, and
- (b) fall within any description prescribed in relation to him under section 53(1).]

- (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.

[^{F214}(10A) The times at which a club is a registered club for the purposes of [^{F215}Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs)—

- (a) shall, where it is registered with retrospective effect, be taken to have included those within the period beginning with the date with effect from which it is registered and ending with its registration; but
- (b) shall, where its registration is [^{F216}cancelled] with retrospective effect, be taken not to have included those within the period beginning with the date with effect from which its registration is [^{F216}cancelled] and ending with the [^{F217}cancellation] of its registration.]

- (11) The ^{M5}1967 Act is the General Rate Act 1967.

- (12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.

- (13) This section and sections 64 to 66 above apply for the purposes of this Part.

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) [View outstanding changes](#)

Textual Amendments

- F206** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72** (with s. 118(1)(2) (4))
- F207** Words inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**
- F208** S. 67(5A) inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 26**; S.I. 1998/2329, **art. 3(1)** (with art. 3(2))
- F209** Words in s. 67(7) 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. 6(a)**
- F210** Word in s. 67(7) 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. 2(1)**
- F211** Word in s. 67(7) 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. 5**
- F212** Word in s. 67(7) 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. 6(b)**
- F213** S. 67(9A) inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**
- F214** S. 67(10A) inserted (1.4.2004) by [Local Government Act 2003](#) (c. 26), **ss. 64(5)**, 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
- F215** Words in s. 67(10A) 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. 209(a)** (with Sch. 2)
- F216** Word in s. 67(10A) 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. 209(b)** (with Sch. 2)
- F217** Word in s. 67(10A) 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. 209(c)** (with Sch. 2)

Modifications etc. (not altering text)

- C65** S. 67 applied (29.4.1996) by 1996 c. 12, **s. 2(3)**

Marginal Citations

- M5** 1967 c. 9.

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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 54 heading words inserted by [2023 c. 53 s. 3\(1\)\(a\)](#)
- s. 53 heading words inserted by [2023 c. 53 Sch. para. 33\(a\)](#)
- s. 43 heading words inserted by [2023 c. 53 s. 1\(1\)\(a\)](#)
- s. 45 heading words inserted by [2023 c. 53 s. 2\(1\)\(a\)](#)

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

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](#)