



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

45 Unoccupied hereditaments: liability

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
 - (a) on the day none of the hereditament is occupied,
 - (b) on the day the ratepayer is the owner of the whole of the hereditament,
 - (c) the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
 - (d) on the day the hereditament falls within a description prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

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

Status: This is the original version (as it was originally enacted).

$$\frac{A \times B}{C \times 10}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and 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).
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the charging 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.