



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

General

58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
 - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
 - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections [F143(4) to (6E)] and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value

Status: Point in time view as at 19/11/1997. This version of this provision has been superseded.

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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.

[^{F2}(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 [^{F3}relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [^{F3}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 [^{F4}billing authorities] by way of non-domestic rates as regards a particular financial year [^{F5}does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

Textual Amendments

- F1** 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)**)
- F2** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, **s. 2(1)**
- F3** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, **s. 2(2)**
- F4** 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))
- F5** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, **s. 2(3)**

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