



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 [^{F1} which apply in relation to Wales].
- (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 [^{F2}, 45A][^{F3}, 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 [^{F4}43(4) to (6E)] and 44 above, sections [^{F5}45(4) to [^{F6}(4D)], 45A] and 46 above, [^{F7}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.

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- (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.
- ^{F8}[(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 [^{F9}relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [^{F9}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 [^{F10}billing authorities] by way of non-domestic rates as regards a particular financial year [^{F11}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(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)
- F2** 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\(1\)](#)
- F3** 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\(2\)](#)
- F4** 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))
- F5** 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\(2\)](#)
- F6** 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\(3\)\(a\)](#)
- F7** 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\(3\)\(b\)](#)
- F8** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, [s. 2\(1\)](#)
- F9** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, [s. 2\(2\)](#)
- F10** 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))
- F11** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, [s. 2\(3\)](#)

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