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## SCHEDULES

### SCHEDULE 1

Section 2(1)

#### CONSEQUENTIAL AMENDMENTS

##### *Partly unoccupied hereditaments*

- 1 (1) Section 44A of the Local Government Finance Act 1988 (c. 41) (partly occupied hereditaments) is amended as follows.
- (2) In subsection (6) (cases in which unoccupied part not subject to charge), for paragraph (b) substitute—
- “ (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.”.
- (3) In subsection (8) (cases in which unoccupied part subject to lower rate of charge), for paragraph (b) substitute—
- “ (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.”.
- (4) In subsection (9) (determination of amount of charge in cases within subsection (8)), in the subsection (2) substituted in section 43 of that Act, for paragraph (b) substitute—
- “ (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.”.
- (5) After that subsection insert—
- “(9A) In relation to a day to which neither subsection (7) nor subsection (9) applies, an apportionment under subsection (1) does not have any effect in relation to the chargeable amount.”.

##### *Discretionary relief*

- 2 (1) Section 47 of that Act (discretionary relief) is amended as follows.
- (2) In subsection (1)(b) (exclusion of main charging provisions) for “45(4) to (6)” substitute “45(4) to (4B)”.
- (3) After subsection (9) insert—

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“(10) This section does not apply where the hereditament is zero-rated under section 45A.”.

*Transitional provisions in connection with revaluation*

- 3 (1) In sections 57A(2)(a) and 58(2)(a) of that Act after “45” insert “, 45A ”.
- (2) In sections 57A(3)(b) and 58(3)(b) of that Act for “45(4) to (6)” substitute “ 45(4) to (4B), 45A ”.

*Change of state of property to be disregarded*

- 4 (1) After section 66 of that Act insert—

**“66A Unoccupied hereditaments: change of state of property to be disregarded**

- (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.”.
- (2) In section 143 of that Act (orders and regulations), after subsection (4) insert—
- “(4ZA) The power to make regulations under section 66A shall be exercisable by statutory instrument, and no such regulations shall be made unless—
- (a) in the case of regulations relating to England, a draft of the regulations has been laid before and approved by resolution of each House of Parliament;

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- (b) in the case of regulations relating to Wales, a draft of the regulations has been laid before and approved by resolution of the National Assembly for Wales.”.

*Interpretation etc*

- 5 In section 67(7) of that Act (interpretation etc: application of provisions in relation to particular days), for “45(6)” substitute “ 45A(2) and (3) ”.

*Disapplication of time limit for making certain regulations*

- 6 Paragraph 4(6) of Schedule 8 to that Act (which provides that regulations specifying the basis of calculation of authorities' non-domestic rating contributions must come into force no later than 31st December preceding the financial year to which they relate) does not apply to regulations relating to the year 2008-09.

*Application of provisions to trustees of the National Heritage Memorial Fund*

- 7 In paragraph 2 of Schedule 1 to the National Heritage Act 1980 (c. 17), for “45(6)” substitute “ 45A ”.

*Power to make further consequential amendments*

- 8 (1) Provision may be made by order amending, repealing or revoking any enactment to which this paragraph applies to such extent as appears necessary or expedient in consequence of the provisions of this Act.
- (2) This paragraph applies to—
  - (a) any enactment passed or made before the passing of this Act, and
  - (b) any enactment passed or made before the end of the session in which this Act is passed.
- (3) In this paragraph “enactment” includes an enactment contained in subordinate legislation within the meaning of the Interpretation Act 1978 (c. 30).
- (4) Orders under this paragraph must be made by statutory instrument, and may be made—
  - (a) in relation to England, by the Secretary of State;
  - (b) in relation to Wales, by the Welsh Ministers.
- (5) An order under this paragraph amending or repealing a provision of an Act of Parliament must not be made—
  - (a) in the case of an order relating to England, unless a draft of the order has been laid before and approved by resolution of each House of Parliament;
  - (b) in the case of an order relating to Wales, unless a draft of the order has been laid before and approved by resolution of the National Assembly for Wales.
- (6) Any other order under this paragraph—
  - (a) in the case of an order relating to England, is subject to annulment in pursuance of a resolution of either House of Parliament;
  - (b) in the case of an order relating to Wales, is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

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

- Act repealed by [2023 c. 53 Sch. para. 18\(1\)\(c\)](#)