



Non-Domestic Rating (Preparation for Digital Services) Act 2019

CHAPTER 19

NON-DOMESTIC RATING (PREPARATION FOR DIGITAL SERVICES) ACT 2019

- 1 Provision of digital etc services by HMRC: preparatory expenditure
- 2 Extent and short title

Changes to legislation:

Non-Domestic Rating (Preparation for Digital Services) Act 2019 is up to date with all changes known to be in force on or before 19 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- Act repealed by [2023 c. 53 Sch. para. 55](#)