



# Non-Domestic Rating Act 2023

## CHAPTER 53

### NON-DOMESTIC RATING ACT 2023

#### *Liability and mandatory reliefs*

- 1 Local rating: liability and mandatory reliefs for occupied hereditaments
- 2 Local rating: liability and mandatory reliefs for unoccupied hereditaments
- 3 Central rating: liability and mandatory reliefs

#### *Discretionary relief*

- 4 Local rating: discretionary relief

#### *Administration etc*

- 5 Frequency with which lists are compiled
- 6 Transitional relief
- 7 Completion notices
- 8 Central list administration
- 9 Credits to and debits from main non-domestic rating accounts

#### *Information*

- 10 Disclosure of valuation information to ratepayers
- 11 Disclosure of valuation information to Northern Ireland rating officials
- 12 Sharing of information between billing authorities and HMRC
- 13 Requirements for ratepayers etc to provide information

#### *Valuation and multipliers*

- 14 Alterations to lists: matters not to be taken into account in valuation
- 15 Multipliers

*Status: Point in time view as at 22/11/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023. (See end of Document for details)*

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### *Final provisions*

- 16 Meaning of “the Act”
- 17 Consequential provision
- 18 Extent
- 19 Commencement and application
- 20 Short title

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#### SCHEDULE — Consequential provision

##### PART 1 — PROVISION CONSEQUENTIAL ON SECTIONS 1 TO 3

- 1 Consequential amendments of the Act
- 2 In section 44A (partly occupied hereditaments)— (a) in subsection (1)  
—...
- 3 In section 47 (discretionary relief)— (a) in subsection (1)(b)—
- 4 In section 57A (transitional provision for 2005 onwards: England)—
- 5 In section 58 (special provision for 1995 onwards)—
- 6 In section 63A (disclosure of Revenue and Customs information), in...
- 7 In section 67 (interpretation: other provisions)— (a) after  
subsection (1)...
- 8 In section 143 (orders and regulations)— (a) in subsection (3),...
- 9 In Schedule 7 (multipliers)— (a) in paragraph 3A(2)(a)(ii), for  
“section...
- 10 Consequential amendments of other Acts
- 11 In the Postal Services Act 2011, in Schedule 12 (minor...
- 12 In the Corporation Tax Act 2010, in Schedule 1 (minor...
- 13 (1) The Business Rate Supplements Act 2009 is amended as...
- 14 (1) The Local Government Act 2003 is amended as follows....
- 15 In the Postal Services Act 2000, in Schedule 8 (amendment...
- 16 In the Local Government and Rating Act 1997, in Schedule...
- 17 In the National Heritage Act 1980, in Schedule 1 (the...
- 18 Repeals of spent and superseded Acts

##### PART 2 — PROVISION CONSEQUENTIAL ON SECTIONS 5 AND 6

- 19 The Non-Domestic Rating (Chargeable Amounts) (England)  
Regulations 2022 (S.I. 2022/1403)...
- 20 In regulation 3 (interpretation), in paragraph (1) omit the definitions...
- 21 (1) Regulation 4 (relevant period, relevant day and relevant year)...
- 22 In regulation 6 (special authorities), in paragraph (1), for “an...
- 23 (1) Regulation 7 (notional chargeable amount: early relevant years) is...
- 24 In regulation 9 (base liability for early relevant years subsequent...
- 25 (1) Regulation 10 (appropriate fraction) is amended as follows.
- 26 In regulation 11 (application of regulation 12), in paragraph (1),...
- 27 In regulation 12 (rules for determining chargeable amount: early  
relevant...
- 28 Omit regulation 14 (application of regulation 15).
- 29 Omit regulation 15 (rules for determining chargeable amounts: final  
relevant...
- 30 In regulation 16 (change in rateable value on 1st April...
- 31 (1) The Schedule (splits and mergers) is amended as follows....

##### PART 3 — PROVISION CONSEQUENTIAL ON SECTION 8

- 32 The Act is amended as follows.
- 33 In section 53 (contents of central lists)—

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- 34 In section 54 (central rating: liability) before subsection (8) insert—...
- 35 In section 63A (disclosure of Revenue and Customs information), in...
- 36 In section 65A (Crown property), in subsection (7), for “power...
- 37 In section 67 (interpretation: other provisions)— (a) after subsection (8)...
- 38 In Schedule 5A (inserted by section 3 of this Act),...
- PART 4 — PROVISION CONSEQUENTIAL ON SECTIONS 12 AND 13
- 39 Consequential amendments of the Act
- 40 Schedule 9 to the Act (administration) is amended as follows....
- 41 Before paragraph 5, in the italic heading, at the end...
- 42 In paragraph 5, in sub-paragraph (1), in the words before...
- 43 Before paragraph 5A insert the italic heading— Information to be...
- 44 Before paragraph 5C insert the italic heading— Appeals of decisions...
- 45 In paragraph 5C, for sub-paragraph (7) substitute—
- 46 After paragraph 5C insert — Supplementary (1) Subject to sub-paragraph (2), any penalty imposed under paragraph...
- 47 After paragraph 5CA (inserted by paragraph 46) insert— (1) Subject to sub-paragraph (2), any penalty imposed under sub-paragraph...
- 48 In paragraph 5E, in sub-paragraph (1), for “paragraph” substitute “paragraphs...
- 49 In paragraph 5F— (a) before sub-paragraph (1) insert—
- 50 After paragraph 5F insert— (1) The Commissioners for His Majesty’s Revenue and Customs may...
- 51 After paragraph 5FA (inserted by paragraph 50) insert— The Secretary of State may by regulations amend paragraph 5ZC...
- 52 In paragraph 5G, for the words from the beginning to...
- 53 In paragraph 5H— (a) for “a valuation officer” substitute “an...
- 54 Consequential amendments of the Business Rate Supplements Act 2009
- 55 Repeal of the Non-Domestic Rating (Preparation for Digital Services) Act 2019
- PART 5 — PROVISION CONSEQUENTIAL ON SECTION 15
- 56 In Schedule 7 to the Act, Part 1 (non-domestic rating...
- 57 In the heading to that Part, at the end insert...
- 58 (1) In paragraph 1 (introduction), sub-paragraph (1) is amended as...
- 59 Omit paragraph 2 (general provisions).
- 60 Omit paragraphs 3 and 3A (non-domestic rating multipliers in relation...
- 61 In paragraph 3B (non-domestic rating multiplier in relation to Wales:...
- 62 Omit paragraphs 4 and 4A (non-domestic rating multipliers in relation...
- 63 In paragraph 4B (non-domestic rating multiplier in relation to Wales:...
- 64 (1) Paragraph 5 (interpretation) is amended as follows.
- 65 (1) Paragraph 6 (supplementary) is amended as follows.
- 66 Omit paragraphs 7 and 8 (special provision for 1990-95).
- 67 (1) In Schedule 7 to the Act, Part 2 (special...
- 68 In section 140(2) of the Act (separate administration in England...
- 69 In section 143 of the Act (orders and regulations), for...

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