



# Non-Domestic Rating Act 2023

## 2023 CHAPTER 53

### *Administration etc*

#### **5 Frequency with which lists are compiled**

- (1) In section 41(2A) of the Act (local non-domestic rating lists), in paragraph (b), for “fifth” substitute “third”.
- (2) In section 52(2A) of the Act (central non-domestic rating lists), in paragraph (b), for “fifth” substitute “third”.
- (3) In section 57A(13) of the Act (transitional provision for 2005 onwards: England), for paragraph (a) substitute—
  - “(a) a relevant period is—
    - (i) each period of five years beginning on 1 April 2005, 1 April 2010 and 1 April 2017, and
    - (ii) a period of three years beginning on 1 April 2023 or on any 1 April after that date on which lists must be compiled;”.

#### **6 Transitional relief**

- In section 57A of the Act (transitional provision for 2005 onwards: England)—
- (a) in subsection (9), for “January” substitute “February”;
  - (b) in subsection (10), for “the same as” substitute “no greater than”.

#### **7 Completion notices**

- In section 46A of the Act (unoccupied hereditaments: new buildings), in subsection (6), in paragraph (b)—
- (a) the words from “a building” to the end become sub-paragraph (i);
  - (b) after that sub-paragraph insert “;
    - (ii) a building situated in England which a hereditament shown in a list comprises or includes, or which a hereditament that was previously shown (but is no”.

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*Status: This is the original version (as it was originally enacted).*

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- longer shown) in a list comprised or included, and that has been subject to alterations;
- (iii) part of a building situated in England and added to an existing building which a hereditament shown in a list comprises or includes or which a hereditament that was previously shown (but is no longer shown) in a list comprised or included.”

## 8 Central list administration

After section 52 of the Act insert—

### “52A Contents of central lists for England

- (1) The Secretary of State may direct the central valuation officer to show in an English central rating list, for each day in each chargeable financial year for which the list is in force—
- (a) the name of any specified person, and
  - (b) in relation to that person, one or more specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person.
- (2) The Secretary of State may also direct the central valuation officer to do any of the following in relation to an English central rating list—
- (a) for each day in each chargeable financial year for which the list is in force, to show, in relation to any person shown in the list, one or more additional specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person;
  - (b) to alter or remove the name of any person shown in the list;
  - (c) to alter or remove any description of relevant non-domestic hereditament shown in relation to a person in the list.
- (3) In this section—
- “English central rating list” means a central non-domestic rating list compiled, or proposed to be compiled, for England;
- “specified” means specified in the direction.
- (4) Where two or more hereditaments fall (or would, as a result of a direction made under this section, fall) within any description of hereditament shown in relation to a person in an English central rating list, the Secretary of State may direct that all of the hereditaments that fall (or would fall) within that description are to be treated for the purposes of this Part as a single hereditament falling within that description that is occupied or (if unoccupied) owned by the person.
- (5) For each day in each chargeable financial year for which an English central rating list is in force, and in relation to each description of hereditament shown in relation to a person in the list, the list must show against the name of the person—
- (a) where there is only one hereditament falling within that description, the rateable value of that hereditament;

- (b) where there is more than one hereditament falling within that description, the rateable value (as a whole) of those hereditaments.
- (6) A direction under this section may require the central valuation officer to include in an English central rating list specified information about any person, or any description of hereditament, shown in the list.
- (7) The central valuation officer must comply with any direction given under this section.
- (8) But where a direction under this section requires the central valuation officer to alter a list which has been compiled, the officer must do so in accordance with any provision made by or under section 55 (alteration of lists).
- (9) A direction under this section must specify the day from which an alteration to the list made in compliance with the direction is to take effect (which may be earlier than the day on which the direction is given).
- (10) But a direction may not specify an earlier day than the day on which this section comes into force.”

## **9 Credits to and debits from main non-domestic rating accounts**

- (1) In Schedule 7B to the Act (local retention of non-domestic rates), in Part 1 (main non-domestic rating accounts), paragraph 2 (credits and debits) is amended as follows.
- (2) For sub-paragraphs (3) and (4) substitute—
  - “(3) If a local government finance report for a year has been approved by resolution of the House of Commons, an amount may be—
    - (a) debited (as an item of account) to the main non-domestic rating account kept for the year, for use for the purposes of local government in England;
    - (b) credited (as an item of account) to the main non-domestic rating account kept for the year.
  - (4) The amount that may be debited under [sub-paragraph \(3\)\(a\)](#) for a year may not exceed the amount that would result in the aggregate mentioned in paragraph 3(1)(b) for the year exceeding the aggregate mentioned in paragraph 3(1)(a) for the year.”
- (3) In sub-paragraph (5), in the words before paragraph (a), for “sub-paragraph (3)” substitute “[sub-paragraph \(3\)\(a\)](#)”.