



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Administration etc

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 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.”