



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### *Central rating*

**54 Central rating: liability [<sup>F1</sup>and reliefs].**

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day [<sup>F2</sup>in accordance with Schedule 5A], and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.

<sup>F3</sup>(4) .....

<sup>F3</sup>(5) .....

<sup>F3</sup>(6) .....

<sup>F3</sup>(7) .....

- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

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*Changes to legislation: Local Government Finance Act 1988, Section 54 is up to date with all changes known to be in force on or before 12 August 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. (See end of Document for details) View outstanding changes*

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### Textual Amendments

- F1** Words in [s. 54 heading](#) inserted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 3\(1\)\(a\)](#), [19\(2\)\(a\)](#)
- F2** Words in [s. 54\(2\)\(a\)](#) inserted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 3\(1\)\(b\)](#), [19\(2\)\(a\)](#)
- F3** [S. 54\(4\)-\(7\)](#) omitted (1.4.2024 with effect in relation to financial years beginning on or after that date) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 3\(1\)\(c\)](#), [19\(2\)\(a\)](#)

### Modifications etc. (not altering text)

- C1** S. 54 modified by [S.I. 1990/608](#), [regs. 4\(2\)\(7\)](#), 7  
S. 54 modified (W.) (31.12.1999) by [S.I. 1999/3454](#), [reg. 8\(1\)](#)
- C2** [S. 54](#) excluded (E.) (23.12.2022) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2022 \(S.I. 2022/1403\)](#), [regs. 2\(2\)](#), [15\(1\)](#) (with [regs. 4](#), [14](#))

**Changes to legislation:**

Local Government Finance Act 1988, Section 54 is up to date with all changes known to be in force on or before 12 August 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.

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

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)