



Non-Domestic Rating (Public Lavatories) Act 2021

2021 CHAPTER 13

An Act to confer relief from non-domestic rates for hereditaments in England and Wales that consist wholly or mainly of public lavatories; and for connected purposes.

[29th April 2021]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Relief from non-domestic rates for public lavatories

- (1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), section 43 (occupied hereditaments: liability) is amended as follows.
- (2) In subsection (4), after “(4E),” insert “(4I),”.
- (3) After subsection (4H) insert—

“(4I) Where, on a chargeable day, the hereditament consists wholly or mainly of public lavatories, the chargeable amount for the chargeable day is zero.”
- (4) After subsection (8C) insert—

“(8D) In relation to any hereditament in respect of which subsection (4I) and any of subsections (4A), (4E), (5) and (6A) each have effect on the day concerned, the chargeable amount shall be calculated in accordance with subsection (4I).”

2 Consequential amendments

- (1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), in section 67(7) (interpretation), after “43(4F)” insert “, (4I)”.

- (2) In section 13 of the Business Rate Supplements Act 2009 (liability to business rate supplements: chargeable amount)—
- (a) after subsection (3A) insert—
- “(3B) If section 43(4I) of the 1988 Act (public lavatories) applies, the amount is zero.”;
- (b) in subsection (9), after “(4F),” insert “(4I),”.
- (3) The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 ([S.I. 2016/1265](#)) are amended in accordance with subsections (4) to (6).
- (4) In regulation 6 (special authorities), in paragraph (12), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”.
- (5) In regulation 11 (application of regulation 12: rules for determining chargeable amount), in paragraph (3), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”.
- (6) In Schedule 2 (splits and mergers), in paragraphs 4(1)(d) and 5(1)(d), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”.
- (7) The amendments made by subsections (3) to (6) are without prejudice to any power to make an order or regulations amending or revoking the regulations mentioned in subsection (3).

3 Financial provision

There is to be paid out of money provided by Parliament any increase attributable to this Act in the sums payable under any other Act out of money so provided.

4 Extent, application and short title

- (1) This Act extends to England and Wales.
- (2) The amendments made by this Act have effect in relation to financial years beginning on or after 1 April 2020.
- (3) In subsection (2), “financial year” means a period of 12 months beginning with 1 April.
- (4) This Act may be cited as the Non-Domestic Rating (Public Lavatories) Act 2021.