



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Central rating

52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- [^{F1}(6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.

Status: Point in time view as at 01/02/1991.

Changes to legislation: Local Government Finance Act 1988, Cross Heading: Central rating is up to date with all changes known to be in force on or before 23 June 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)

Textual Amendments

- F1** S. 52(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 28**

53 Contents of central lists.

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [^{F2}one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
 - (a) is occupied or (if unoccupied) owned by him, and
 - (b) falls within [^{F3}any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- [^{F4}(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
 - (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
 - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]
- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

Textual Amendments

- F2** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 29(2)**
- F3** Word substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 29(3)**
- F4** S. 53(4)(4A) substituted for s. 53(4) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 29(4)**

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54 Central rating: liability.

- (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, 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.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (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.

Modifications etc. (not altering text)

- C2** 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)

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

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