



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

General

[^{F1}57A Transitional provision for 2005 onwards: England

- (1) In relation to any relevant period the Secretary of State must make regulations under this section which apply in relation to England.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below in relation to any case where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 [^{F2}or 54] above, and
 - (b) the day falls within a prescribed relevant financial year.
- [^{F3}(3) The provisions are that the chargeable amount is to be such amount as is found in accordance with rules prescribed under this section instead of in accordance with Schedule 4ZA, 4ZB or 5A (as the case may be).]
- (4) A chargeable amount found in accordance with rules prescribed under this section, and any calculation (or component of a calculation) used to find that amount, may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provisions for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments [^{F4}as regards which A exceeds, and those as regards which A does not exceed], and those whose rateable

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value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.

[For the purposes of subsection (7)—

- ^{F5}(7A) (a) “A” has the meaning it has in Schedule 4ZA or 4ZB (as the case may be);
 (b) a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.]
- (8) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 (b) as to appeals relating to things done or not done by such officers.
- (9) Regulations under this section in their application to a particular relevant financial year shall not be effective unless they come into force before 1 [^{F6}February] immediately preceding the year; but this is without prejudice to the power to amend or revoke.
- (10) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all billing authorities by way of non-domestic rates as regards a particular relevant period is, after disregarding any adjustments made to take account of amounts being payable at times other than those at which they would have been payable apart from the regulations, [^{F7}no greater than] the aggregate amount which would be so payable apart from the regulations.
- (11) For the purposes of subsection (10) above, the Secretary of State may rely on his estimate of the aggregate amounts and adjustments mentioned in that subsection.
- (12) Once the actual aggregate amounts and adjustments for a particular relevant period are ascertained, the Secretary of State may amend regulations under this section in their application to a financial year which begins after the coming into force of the amending regulations and falls within the same or a later relevant period to reflect the extent to which the actual aggregate amounts and adjustments differ from his estimate of those amounts and adjustments.
- (13) For the purposes of this section—
- [^{F8}(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;]
- (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.]

Textual Amendments

- F1** S. 57A inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 65(1)**, 128(3)(a); [S.I. 2004/3132](#), **art. 3(1)(c)** (with **art. 4**)
- F2** Words in [s. 57A\(2\)\(a\)](#) substituted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **s. 19(2)(b)**, **Sch. para. 4(a)**
- F3** [S. 57A\(3\)](#) substituted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **s. 19(2)(b)**, **Sch. para. 4(b)**

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- F4** Words in s. 57A(7) substituted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(2)(b), [Sch. para. 4\(c\)](#)
- F5** [S. 57A\(7A\)](#) inserted (1.4.2024 with effect in relation to financial years beginning on or after that date) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(2)(b), [Sch. para. 4\(d\)](#)
- F6** Word in s. 57A(9) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 6\(a\)](#), 19(1)(a)
- F7** Words in s. 57A(10) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 6\(b\)](#), 19(1)(a)
- F8** [S. 57A\(13\)\(a\)](#) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 5\(3\)](#), 19(1)(a)

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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](#)