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*Status: Point in time view as at 05/05/2010.*

**Changes to legislation:** Local Government and Housing Act 1989, Paragraph 23 is up to date with all changes known to be in force on or before 19 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)

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## SCHEDULES

### SCHEDULE 5 **E+W**

#### LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

##### *Non-domestic rating*

- 23 (1) Section 45 (unoccupied hereditaments: liability) shall be amended as follows.
- (2) In subsection (1)(d) for “description” there shall be substituted “ class ”.
- (3) The following subsections shall be inserted after subsection (8)—
- “(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
  - (c) the fact that the owners of hereditaments fall within prescribed descriptions.”

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