



Local Government Act 2003

2003 CHAPTER 26

PART 5

NON-DOMESTIC RATES

^{F1}61 Small business relief

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Textual Amendments

F1 S. 61 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 \(c. 53\)](#), s. 19(2)(b), [Sch. para. 14\(3\)](#)

Changes to legislation:

Local Government Act 2003, Section 61 is up to date with all changes known to be in force on or before 25 July 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.

[View outstanding changes](#)

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. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)