



Non-Domestic Rating (Public Lavatories) Act 2021

2021 CHAPTER 13

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).”