



Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021

2021 CHAPTER 34

1 Determinations in respect of certain non-domestic rating lists

- (1) This section applies to the making of a relevant determination in relation to a rating list.
- (2) The following are relevant determinations for the purposes of this section—
 - (a) a determination, for the purposes of compiling or maintaining a rating list (whether or not it is still in force), as to whether a hereditament ought or ought not to be shown in the list;
 - (b) a determination, for the purposes of maintaining a rating list compiled on 1 April 2017 (whether or not it is still in force), as to the rateable value of a hereditament.
- (3) A determination is not a relevant determination for the purposes of this section to the extent that it concerns whether a hereditament or some part of a hereditament—
 - (a) is or is not domestic property, or
 - (b) is or is not exempt from non-domestic rating under Schedule 5 to the LGFA 1988.
- (4) In making a relevant determination, no account is to be taken of any matter (whether arising before or after the passing of this Act) that is directly or indirectly attributable to coronavirus.
- (5) But subsection (4) does not apply to any of the following matters (which, accordingly, may be taken into account in making a relevant determination, whether or not the matter is attributable to coronavirus)—
 - (a) the physical state of the hereditament in respect of which the determination is made, including whether that state affects the mode or category of occupation of the hereditament;

- (b) the quantity of minerals or other substances in or extracted from the hereditament in respect of which the determination is made;
 - (c) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament in respect of which the determination is made.
- (6) For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—
 - (a) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,
 - (b) with a view to compliance with any other legislation for reasons relating to the incidence or spread of coronavirus, or
 - (c) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.
- (7) This section applies to a determination made by reference to a day, or a matter as it is assumed to be on a day, which falls before, as well as on or after, the day on which this Act is passed.
- (8) In this section—
 - “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);
 - “domestic property” has the meaning given by section 66 of the LGFA 1988;
 - “hereditament” has the meaning given by section 64 of the LGFA 1988, and the reference in subsection (2)(a) to a determination as to whether a hereditament ought or ought not to be shown in a list includes a determination as to whether something is or is not a hereditament;
 - “the LGFA 1988” means the Local Government Finance Act 1988;
 - “rating list” means a local non-domestic rating list or central non-domestic rating list under Part 3 of the LGFA 1988.
- (9) The Valuation for Rating (Coronavirus) (England) Regulations 2021 ([S.I. 2021/398](#)) (which are superseded by the provision made by this section) are revoked.