

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, PART 3. (See end of Document for details)

SCHEDULE **E+W**

CONSEQUENTIAL PROVISION

PROSPECTIVE

PART 3 **E+W**

PROVISION CONSEQUENTIAL ON SECTION 8

32 The Act is amended as follows.

Commencement Information

I1 Sch. para. 32 not in force at Royal Assent, see [s. 19\(6\)](#)

- 33 In section 53 (contents of central lists)—
- (a) in the heading, at the end insert “for Wales”;
 - (b) in subsection (1)—
 - (i) for “Secretary of State” substitute “Welsh Ministers”;
 - (ii) after “hereditament” insert “in Wales”;
 - (c) in subsection (2)—
 - (i) after “list” insert “compiled for Wales”;
 - (ii) after “hereditament” insert “in Wales”;
 - (d) in subsection (5)—
 - (i) after “list” insert “compiled for Wales”;
 - (ii) for “Secretary of State” substitute “Welsh Ministers”.

Commencement Information

I2 Sch. para. 33 not in force at Royal Assent, see [s. 19\(6\)](#)

- 34 In section 54 (central rating: liability) before subsection (8) insert—
- “(7A) Where, in a central non-domestic rating list compiled for England, more than one description of relevant non-domestic hereditament is shown against the ratepayer’s name for a chargeable day the reference in subsection (2)(a) to finding the chargeable amount for each chargeable day is to be read as a reference to finding the chargeable amount for each chargeable day in respect of each description of hereditament shown against the ratepayer’s name for that day.”

Commencement Information

I3 Sch. para. 34 not in force at Royal Assent, see [s. 19\(6\)](#)

- 35 In section 63A (disclosure of Revenue and Customs information), in subsection (4)(b), after “section” insert “52A,”.

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I4 Sch. para. 35 not in force at Royal Assent, see [s. 19\(6\)](#)

- 36 In section 65A (Crown property), in subsection (7), for “power conferred by section” insert “powers conferred by sections 52A(4) or”.

Commencement Information

I5 Sch. para. 36 not in force at Royal Assent, see [s. 19\(6\)](#)

- 37 In section 67 (interpretation: other provisions)—
- (a) after subsection (8) insert—
- “(8A) In relation to England—
- (a) any reference to a hereditament required to be shown for a day in a central non-domestic rating list includes a reference to a hereditament which on that day falls within a description required to be shown for the day in the list, and
- (b) a hereditament is to be treated as shown in a central non-domestic rating list for a day if on that day—
- (i) it falls within a description of hereditament shown for the day in the list in relation to a person, and
- (ii) it is occupied or (if unoccupied) owned by that person.
- (8B) In relation to England, a hereditament falls within a description or class on a particular day if (and only if) it falls within the description or class immediately before the day ends.”;
- (b) in subsection (9), at the beginning insert “In relation to Wales,”;
- (c) in subsection (12), after “non-domestic rate,” insert “or prevent a person or description of hereditament being shown in a list by virtue of a direction under section 52A,”.

Commencement Information

I6 Sch. para. 37 not in force at Royal Assent, see [s. 19\(6\)](#)

- 38 In [Schedule 5A](#) (inserted by [section 3](#) of this Act), after [paragraph 7](#) insert—
- “8 Where, in a central non-domestic rating list compiled for England, more than one description of relevant non-domestic hereditament is shown against the ratepayer’s name for a chargeable day—
- (a) the reference in [paragraph 1](#) to the chargeable amount for a chargeable day is to be read as a reference to the chargeable amount for a chargeable day in respect of a description of hereditament shown against the ratepayer’s name for that day, and

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(b) [paragraph 6](#) of this Schedule has effect as if for [sub-paragraph \(2\)](#) there were substituted—

“(2) “A” is—

- (a) where the day concerned is a day to which [paragraph 3](#) applies, the rateable value shown for the day in the list against the ratepayer’s name in relation to that description of hereditament minus G;
- (b) in any other case, the rateable value shown for the day in the list against the ratepayer’s name in relation to that description of hereditament.”

Commencement Information

I7 Sch. para. 38 not in force at Royal Assent, see [s. 19\(6\)](#)

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