



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Liability and mandatory reliefs

2 Local rating: liability and mandatory reliefs for unoccupied hereditaments

- (1) In section 45 of the Act (unoccupied hereditaments: liability)—
 - (a) in the heading, after “liability” insert “and reliefs”;
 - (b) in subsection (2), in paragraph (a), after “chargeable day” insert “in accordance with [Schedule 4ZB](#)”;
 - (c) omit subsections (4) to (4G).
- (2) Omit section 45A of the Act (unoccupied hereditaments: zero-rating).
- (3) Omit section 46 of the Act (unoccupied hereditaments: supplementary).
- (4) After Schedule 4ZA to the Act (inserted by [section 1\(3\)](#) of this Act) insert—

“SCHEDULE
4ZB

Section 45

UNOCCUPIED HEREDITAMENTS: CHARGEABLE AMOUNT

PART 1

CHARGEABLE AMOUNT BEFORE ANY RELIEFS

- 1 (1) Subject to the following provisions of this Schedule, the chargeable amount for a chargeable day is to be calculated—
 - (a) in relation to England, in accordance with the formula—

$$\frac{A \times M}{C}$$

- (b) in relation to Wales, in accordance with the formula—

Status: This is the original version (as it was originally enacted).

$$\frac{AxB}{C}$$

(2) But—

- (a) the Secretary of State may by regulations provide that [sub-paragraph \(1\)\(a\)](#) has effect as if the following formula were substituted—

$$\frac{AxM}{CxN}$$

- (b) the Welsh Ministers may by regulations provide that [sub-paragraph \(1\)\(b\)](#) has effect as if the following formula were substituted—

$$\frac{AxB}{CxN}$$

PART 2

FULL RELIEF

Charitable rate relief

- 2 (1) Where this paragraph applies, the chargeable amount for a chargeable day is zero.
- (2) This paragraph applies where, on the day concerned—
- (a) the ratepayer is a charity or trustees for a charity and it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities), or
- (b) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and it appears that when next in use—
- (i) the hereditament will be wholly or mainly used for the purposes of that club and that club will be such a registered club, or
- (ii) the hereditament will be wholly or mainly used for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club.

PART 3

INTERPRETATION

- 3 (1) This paragraph applies for the purposes of this Schedule.
- (2) “A” is the rateable value shown for the day under section 42(4) as regards the hereditament.

Status: This is the original version (as it was originally enacted).

- (3) “B” is—
- (a) in a case where the billing authority is a special authority, the authority’s non-domestic rating multiplier for the financial year;
 - (b) in any other case, the non-domestic rating multiplier for the financial year.
- (4) “C” is the number of days in the financial year.
- (5) “D” is—
- (a) in a case where the billing authority is a special authority, the authority’s small business non-domestic rating multiplier for the financial year;
 - (b) in any other case, the small business non-domestic rating multiplier for the financial year.
- (6) “M” is—
- (a) whichever of B or D is prescribed for the purposes of the provision in question by the Treasury in regulations, or
 - (b) for the purposes of a provision where there is no such prescription, B.
- (7) Regulations under [sub-paragraph \(6\)](#) may prescribe different multipliers for a given provision by reference to (among other things)—
- (a) the value of A (on the first day of a chargeable financial year or for a chargeable day) in relation to hereditaments;
 - (b) the location of hereditaments;
 - (c) the local non-domestic rating list in which hereditaments are shown;
 - (d) the use of hereditaments;
 - (e) the physical characteristics of hereditaments;
 - (f) ratepayers in respect of hereditaments falling within prescribed descriptions.
- (8) [Sub-paragraph \(7\)](#) does not restrict what may otherwise be done under section 143(1).
- (9) “N” is a number (greater than one but not greater than two) prescribed by the appropriate national authority in regulations.
- 4 For the purposes of this Schedule, “the appropriate national authority” is—
- (a) in relation to England, the Secretary of State;
 - (b) in relation to Wales, the Welsh Ministers.”