



# Non-Domestic Rating Act 2023

## 2023 CHAPTER 53

### *Administration etc*

#### **8 Central list administration**

After section 52 of the Act insert—

##### **“52A Contents of central lists for England**

- (1) The Secretary of State may direct the central valuation officer to show in an English central rating list, for each day in each chargeable financial year for which the list is in force—
  - (a) the name of any specified person, and
  - (b) in relation to that person, one or more specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person.
- (2) The Secretary of State may also direct the central valuation officer to do any of the following in relation to an English central rating list—
  - (a) for each day in each chargeable financial year for which the list is in force, to show, in relation to any person shown in the list, one or more additional specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person;
  - (b) to alter or remove the name of any person shown in the list;
  - (c) to alter or remove any description of relevant non-domestic hereditament shown in relation to a person in the list.
- (3) In this section—

“English central rating list” means a central non-domestic rating list compiled, or proposed to be compiled, for England;

“specified” means specified in the direction.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Where two or more hereditaments fall (or would, as a result of a direction made under this section, fall) within any description of hereditament shown in relation to a person in an English central rating list, the Secretary of State may direct that all of the hereditaments that fall (or would fall) within that description are to be treated for the purposes of this Part as a single hereditament falling within that description that is occupied or (if unoccupied) owned by the person.
- (5) For each day in each chargeable financial year for which an English central rating list is in force, and in relation to each description of hereditament shown in relation to a person in the list, the list must show against the name of the person—
  - (a) where there is only one hereditament falling within that description, the rateable value of that hereditament;
  - (b) where there is more than one hereditament falling within that description, the rateable value (as a whole) of those hereditaments.
- (6) A direction under this section may require the central valuation officer to include in an English central rating list specified information about any person, or any description of hereditament, shown in the list.
- (7) The central valuation officer must comply with any direction given under this section.
- (8) But where a direction under this section requires the central valuation officer to alter a list which has been compiled, the officer must do so in accordance with any provision made by or under section 55 (alteration of lists).
- (9) A direction under this section must specify the day from which an alteration to the list made in compliance with the direction is to take effect (which may be earlier than the day on which the direction is given).
- (10) But a direction may not specify an earlier day than the day on which this section comes into force.”