



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Local rating

41 Local rating lists

- (1) In accordance with this Part the valuation officer for a charging authority shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.

42 Contents of local lists

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—
 - (a) it is situated in the authority’s area,
 - (b) it is a relevant non-domestic hereditament,
 - (c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and
 - (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
 - (a) consists entirely of property which is not domestic, or
 - (b) is a composite hereditament.
- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show—
 - (a) the rateable value of the hereditament (in a case where none of it consists of domestic property, and none of it is exempt from local non-domestic rating, on the day);
 - (b) the rateable value of such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating on the day (in any other case).
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

43 Occupied hereditaments liability

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
 - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
 - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

- (5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the charging authority in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

44 Occupied hereditaments: supplementary

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament or (as the case may be) such part of it as is neither domestic property nor exempt from local non-domestic rating.
- (3) The Secretary of State may make regulations providing that where—
- (a) the chargeable day falls within a period in which the ratepayer is in occupation of part only of the hereditament,
 - (b) the period is such limited one as may be prescribed, and
 - (c) other prescribed conditions are fulfilled,
- for the day A shall be taken to be a value which is smaller than it would be apart from the regulations and which is found in accordance with prescribed rules.
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the charging authority is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.

45 Unoccupied hereditaments: liability

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
- (a) on the day none of the hereditament is occupied,
 - (b) on the day the ratepayer is the owner of the whole of the hereditament,
 - (c) the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
 - (d) on the day the hereditament falls within a description prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—

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- (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 10}$$

- (6) This subsection applies where on the day concerned 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).
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the charging authority in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

46 Unoccupied hereditaments: supplementary

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament or (as the case may be) such part of it as is neither domestic property nor exempt from local non-domestic rating.
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the charging authority is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

47 Discretionary relief

- (1) Where the first and second conditions mentioned in subsections (2) and (3) below are fulfilled for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
- (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the charging authority concerned, and
 - (b) sections 43(4) to (6) and 44 above, sections 45(4) to (6) and 46 above, regulations under section 57 below or regulations under section 58 below (as the case may be) shall not apply as regards the day.

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- (2) The first condition is that one or more of the following applies on the chargeable day—
 - (a) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
 - (b) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (c) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (3) The second condition is that, during a period which consists of or includes the chargeable day, a decision of the charging authority concerned operates to the effect that this section applies as regards the hereditament concerned.
- (4) A determination under subsection (1)(a) above—
 - (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
 - (b) may be such that the chargeable amount for the day is 0;
 - (c) may be varied by a further determination of the authority under subsection (1) (a) above.
- (5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under section 57 or 58 below shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
- (6) A decision under subsection (3) above may be revoked by a further decision of the authority.
- (7) A decision under subsection (3) above is invalid as regards a day if made after the end of the financial year in which the day falls.
- (8) The Secretary of State may make regulations containing provision—
 - (a) requiring notice to be given of any determination or decision;
 - (b) limiting the power to revoke a decision or vary a determination;
 - (c) as to other matters incidental to this section.
- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by a charging authority or a precepting authority falling within section 144(2)(a) to (e) or (g) to (j) below.

48 Discretionary relief: supplementary

- (1) This section applies for the purposes of section 47 above.
- (2) A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears that when next in use it will be wholly or mainly used for charitable purposes.

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- (3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
- (4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
- (5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

49 Reduction or remission of liability

- (1) A charging authority may—
 - (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
 - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
 - (a) the ratepayer would sustain hardship if the authority did not do so, and
 - (b) it is reasonable for the authority to do so, having regard to the interests of persons subject to its community charges.
- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this section) taking account of anything done under section 47 above and the effect of any regulations under section 57 or 58 below.
- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

50 Joint owners or occupiers

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
 - (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;
 - (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.

- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

51 Exemption

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

Central rating

52 Central rating lists

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.

53 Contents of central lists

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him a description of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
 - (a) is occupied or (if unoccupied) owned by him, and
 - (b) falls within the description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- (4) Only one description of hereditament may be prescribed under subsection (1) above in relation to each person designated under it, but a description may contain a number of different headings.

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- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

54 Central rating: liability

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{\mathbf{A} \times \mathbf{B}}{\mathbf{C}}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

General

55 Alteration of lists

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
- (a) the officer must inform the charging authority or Secretary of State (as the case may be), and
 - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.

- (4) The regulations may include provision—
 - (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,
 - (b) as to the circumstances in which a proposal may be made,
 - (c) as to the period within which a proposal must be made,
 - (d) as to the procedure for making a proposal, and
 - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- (5) The regulations may include provision that, where there is a disagreement about the accuracy of a list between a valuation officer and another person making a proposal for its alteration, an appeal may be made to a valuation and community charge tribunal established under Schedule 11 below.
- (6) The regulations may include—
 - (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
 - (a) provision requiring payments to be made,
 - (b) provision requiring repayments to be made together with payments of interest at a prescribed rate, and
 - (c) provision as to the recovery (by deduction or otherwise) of sums due.

56 Valuation and multipliers

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

57 Special provision for 1990-95

- (1) In relation to any relevant financial year the Secretary of State may make regulations under this section.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
 - (b) the day falls within the financial year concerned.
- (3) The provisions are that—

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- (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections 43(4) to (6) and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- (7) Regulations under this section in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 8 March in the preceding financial year.
- (8) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all charging authorities by way of non-domestic rates as regards the financial year concerned is the same as it would in his opinion be likely to be apart from the regulations.
- (9) For the purposes of this section relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

58 Special provision for 1995 onwards

- (1) In relation to any relevant period the Secretary of State may make regulations under this section.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
- (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
 - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
- (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections 43(4) to (6) and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.

- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- (8) Regulations under this section in their application to a particular relevant period shall not be effective unless they come into force before 1 January immediately preceding the period; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all charging authorities by way of non-domestic rates as regards a particular financial year is the same as it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
 - (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

59 Contributions in aid

- (1) Where a hereditament would be subject to the provisions of this Part but for the rules as to Crown exemption, and a contribution in aid of non-domestic rating is made in respect of the hereditament, the contribution shall be paid to the charging authority in whose area the hereditament is situated.
- (2) But the Secretary of State may make regulations requiring such a contribution to be paid to him if it is made in respect of a hereditament falling within a prescribed description.

60 Pooling

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the Secretary of State) shall have effect.

61 Valuation officers

- (1) The Commissioners of Inland Revenue shall appoint—
 - (a) a valuation officer for each charging authority, and
 - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

62 Administration

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

63 Death

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

*Interpretation***64 Hereditaments**

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
- (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
 - (a) the right is let out or reserved to any person other than the occupier of the land, or
 - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.
- (3) The Secretary of State may make regulations providing that in prescribed cases—
 - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
 - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.
- (4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—
 - (a) lands;
 - (b) coal mines;
 - (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;

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- (d) any right of sporting (that is, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable;
 - (e) any right which is a hereditament by virtue of subsection (2) above.
- (5) Subsection (6) below applies in the case of a hereditament provided and maintained by an authority mentioned in subsection (7) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (6) Any rules as to Crown exemption which would have applied apart from this subsection shall not—
- (a) detract from any duty to show the hereditament in a local or central non-domestic rating list,
 - (b) prevent a person being subject to a non-domestic rate as regards the hereditament under section 43, 45 or 54 above, or
 - (c) prevent the person being liable to pay in respect of the rate.
- (7) The authorities are—
- (a) a county council,
 - (b) a district council,
 - (c) a London borough council,
 - (d) the Common Council,
 - (e) a metropolitan county police authority, and
 - (f) the Northumbria Police Authority.
- (8) A hereditament is non-domestic if either—
- (a) it consists entirely of property which is not domestic, or
 - (b) it is a composite hereditament.
- (9) A hereditament is composite if part only of it consists of domestic property.
- (10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- (11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.

65 Owners and occupiers

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to subsections (4) to (9) below.
- (4) Regulations under section 64(3) above may include rules for ascertaining—
 - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;

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- (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
 - (a) which was used in or on the hereditament when it was last in use, or
 - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
 - (a) the use of it for the holding of public meetings in furtherance of a person's candidature at a parliamentary or local government election, or
 - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above "returning officer" shall be construed in accordance with section 24 or 35 of the Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- (9) A right of sporting shall be treated as occupied by the owner of the right, whether or not it is let; and "owner" here means the person who is entitled to receive rent (if the right is let) or to exercise the right to let (if the right is not let).

66 Domestic property

- (1) Property is domestic if—
 - (a) it is used wholly for the purposes of living accommodation,
 - (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
 - (c) it is a private garage used wholly or mainly for the accommodation of a private motor vehicle, or
 - (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.
- (2) But property is not domestic property if it is wholly or mainly used in the course of a business for the provision to individuals whose sole or main residence is elsewhere of accommodation for short periods together with domestic or other services or other benefits or facilities.
- (3) A pitch for a caravan is domestic property if one or both of the following conditions is fulfilled—
 - (a) it is part of a site which is a protected site;
 - (b) it is occupied by a caravan which is the sole or main residence of an individual (construing sole or main residence in accordance with section 2 above).
- (4) A mooring is domestic property if it is occupied by a boat which is the sole or main residence of an individual (construing sole or main residence in accordance with section 2 above).
- (5) Property not in use is domestic if it appears that when next in use it will be domestic.

- (6) In applying subsection (5) above no assumption may be made that a site which is not a protected site will become one.
- (7) Whether anything is a caravan shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960.
- (8) Whether a site is a protected site shall be construed in accordance with Part I of the Caravan Sites Act 1968.
- (9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

67 Interpretation: other provisions

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
- (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for charging authorities and the central valuation officer.
- (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
- (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
- (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
- (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), 45(6) and 47(2) above.
- (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
- (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.
- (11) The 1967 Act is the General Rate Act 1967.

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

- (12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.
- (13) This section and sections 64 to 66 above apply for the purposes of this Part.