

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

[^{F1}SCHEDULE 4A

NON-DOMESTIC RATING: NEW BUILDINGS (COMPLETION DAYS)]

Textual Amendments

F1 Sch. 4A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 36](#)

Modifications etc. (not altering text)

C1 Sch. 4A applied (6.3.1992) by [1992 c. 14, s. 17\(1\)](#) (with s. 118(1)(2)(4))

Completion notices

- 1
- (1) If it comes to the notice of a [^{F2}billing authority] that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.
 - (2) If it comes to the notice of a [^{F2}billing authority] that a new building in its area has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.
 - (3) A [^{F2}billing authority] may withdraw a notice under this paragraph by serving on the owner of the building to which the notice relates a subsequent notice under this paragraph.
 - (4) Where an appeal under paragraph 4 below has been brought against a notice under this paragraph, the power conferred by sub-paragraph (3) above shall only be exercisable with the consent in writing of the owner of the building to which the notice relates.
 - (5) The power conferred by sub-paragraph (3) above shall cease to be exercisable in relation to a notice under this paragraph once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.
 - (6) In this Schedule “completion notice” means a notice under this paragraph.

Textual Amendments

F2 Words in Sch. 4A para. 1(1)-(3) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 83\(1\)](#) (with s. 118(1)(2)(4))

- 2
- (1) A completion notice shall specify the building to which it relates and state the day which the authority proposes as the completion day in relation to the building.

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- (2) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is not completed, the authority shall propose as the completion day such day, not later than 3 months from and including the day on which the notice is served, as the authority considers is a day by which the building can reasonably be expected to be completed.
- (3) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is completed, the authority shall propose as the completion day the day on which the notice is served.

Determination of completion day

- 3 (1) If the person on whom a completion notice is served agrees in writing with the authority by whom the notice is served that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.
- (2) Where such an agreement as is mentioned in sub-paragraph (1) above is made, the completion notice relating to the building shall be deemed to have been withdrawn.
- 4 (1) A person on whom a completion notice is served may appeal to a ^{F3}valuation tribunal] against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.
- (2) Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine.
- ^{F4}(3) In this paragraph “valuation tribunal” means—
- (a) in relation to England: the Valuation Tribunal for England;
 - (b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11.]

Textual Amendments

- F3** Words in Sch. 4A para. 4(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(2)** (with s. 118(1)(2)(4))
- F4** Sch. 4A para. 4(3) inserted (1.10.2009) by **Local Government and Public Involvement in Health Act 2007** (c. 28), s. 245(5), **Sch. 16 para. 4(2)**; S.I. 2008/3110, art. 6(d)(i)

- 5 Where a completion notice is not withdrawn and no appeal under paragraph 4 above is brought against the notice or any appeal under that paragraph is dismissed or withdrawn, the day stated in the notice shall be the completion day in relation to the building.

Position pending appeal

- 6 (1) Where an appeal under paragraph 4 above is brought against a completion notice, then in relation to any day on which the appeal is pending section 45 above shall apply by virtue of section 46A(4) above as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.

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- (2) The Secretary of State may make regulations providing for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.
- (3) Regulations under sub-paragraph (2) above may include—
 - ^{F5}(a) provision requiring payments or repayments to be made, with or without interest; and
 - (c) provision as to the recovery (by deduction or otherwise) of sums due.
- (4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

Textual Amendments

- F5** Sch. 4A para. 6(3)(a) substituted (6.3.1992) for para. 6(3)(a)(b) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 83\(3\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

Duty to inform valuation officer

- 7 (1) A [^{F6}billing authority] shall supply to the valuation officer a copy of any completion notice served by it.
- (2) If a [^{F6}billing authority] withdraws a completion notice, it shall inform the valuation officer of that fact.
- (3) A [^{F6}billing authority] shall supply the valuation officer with details of any agreement to which it is a party and by virtue of which a completion day is determined under this Schedule in relation to a building.

Textual Amendments

- F6** Words in Sch. 4A para. 7(1)-(3) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 83\(4\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

Supplementary

- 8 Without prejudice to any other mode of service, a completion notice may be served on a person—
 - (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode or, in a case where an address for service has been given by that person, at that address;
 - (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office or sending it in a prepaid registered letter or by the recorded delivery service addressed to the secretary or clerk of the company or body at that office; or
 - (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of “owner”

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- of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.
- 9 (1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.
- (2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 10 (1) Section 46A(6) applies for the purposes of this Schedule.
- (2) In this Schedule—
- “completion notice” has the meaning given by paragraph 1(6) above;
- “owner”, in relation to a building, means the person entitled to possession of the building;
- references to the valuation officer, in relation to a [^{F7}billing authority], are references to the valuation officer for the authority.

Textual Amendments

- F7** Words in Sch. 4A para. 10(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(5)** (with s. 118(1)(2)(4))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by [2023 c. 53 Sch. para. 2\(b\)](#)
- s. 44A(5)(e) inserted by [2023 c. 53 Sch. para. 2\(c\)](#)
- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 57A(7A) inserted by [2023 c. 53 Sch. para. 4\(d\)](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(1A) inserted by [2023 c. 53 Sch. para. 7\(a\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(7A)-(7F) inserted by [2023 c. 53 Sch. para. 8\(c\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 4ZA inserted by [2023 c. 53 s. 1\(3\)](#)
- Sch. 4ZB inserted by [2023 c. 53 s. 2\(4\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 5A inserted by [2023 c. 53 s. 3\(3\)](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)