

---

**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

### SCHEDULE 6

Section 56.

#### NON-DOMESTIC RATING: VALUATION

- 1 This Schedule has effect to determine the rateable value of non-domestic hereditaments . . . <sup>F1</sup> for the purposes of this Part.

#### Textual Amendments

- F1** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 38\(2\)](#), [Sch. 12 Pt. II](#) Note 4

- 2 (1) The rateable value of a non-domestic hereditament [<sup>F2</sup>none of which consists of domestic property and none of which is exempt from local non domestic rating] shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year [<sup>F3</sup>on these three assumptions—
- (a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
  - (b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;
  - (c) the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.]
- [<sup>F4</sup>(1A) The rateable value of a composite hereditament none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would reasonably be attributable to the non-domestic use of property.
- (1B) The rateable value of a non-domestic hereditament which is partially exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.]
- (2) Where (apart from this sub-paragraph) the rateable value would include a fraction of a pound—
- (a) the fraction shall be made up to one pound if it would exceed 50p, and
  - (b) the fraction shall be ignored if it would be 50p or less.

---

*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](#)

---

- (3) Where the rateable value is determined for the purposes of compiling a list the day by reference to which the determination is to be made is—
- (a) the day on which the list must be compiled, or
  - (b) such day preceding that day as may be specified by the Secretary of State by order in relation to the list.
- (4) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the day by reference to which the determination is to be made is—
- (a) the day on which the list came into force, or
  - (b) if a day was specified under sub-paragraph (3)(b) above in relation to the list, the day so specified.
- (5) Where the rateable value is determined for the purposes of compiling a list by reference to a day specified under sub-paragraph (3)(b) above, the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the day on which the list must be compiled [<sup>F5</sup>(but this is subject to paragraph 2ZA)].
- (6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the [<sup>F6</sup>material day [<sup>F7</sup>(but this is subject to paragraph 2ZA)].]
- <sup>F8</sup>[(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.]
- (7) The matters are—
- <sup>F9</sup>(a) matters affecting the physical state of the hereditament,
    - (aa) matters affecting the physical enjoyment of the hereditament,]
    - (b) the mode or category of occupation of the hereditament,
    - (c) the quantity of minerals or other substances in or extracted from the hereditament,
  - <sup>F10</sup>(cc) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament,]
  - <sup>F11</sup>(d) matters affecting the physical state of the locality in which the hereditament is situated,
    - (da) matters which, though not affecting the physical state of the locality in which the hereditament is situated, are nonetheless physically manifest there, and]
    - (e) the use or occupation of other premises situated in the locality of the hereditament.
- (8) The Secretary of State may make regulations providing that, in applying the preceding provisions of this paragraph in relation to a hereditament of a prescribed [<sup>F12</sup>class], prescribed assumptions (as to the hereditament or otherwise) are to be made.
- <sup>F13</sup>(8A) For the purposes of this paragraph the state of repair of a hereditament at any time relevant for the purposes of a list shall be assumed to be the state of repair in which, under sub-paragraph (1) above, it is assumed to be immediately before the assumed tenancy begins.]

---

*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

---

- (9) The Secretary of State may make regulations providing that in arriving at an amount under sub-paragraph (1) [<sup>F14</sup>, (1A) or (1B)] above prescribed principles are to be applied; and the regulations may include provision for the preservation of such principles, privileges, and provisions for the making of valuations on exceptional principles, as apply or applied for the purposes of the 1967 Act.
- (10) If a day is specified under sub-paragraph (3)(b) above the same specification must be made in relation to all lists to be compiled on the same day.
- [<sup>F15</sup>(11) For the purposes of sub-paragraph (8) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (12) Without prejudice to the generality of sub-paragraph (11) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (13) In this paragraph references to the non-domestic use of property are references to use otherwise than in such a manner as to constitute the property domestic property.]

#### Textual Amendments

- F2** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(3)**
- F3** Words and para. 2(1)(a)(b)(c) substituted for words in Sch. 6 para. 2(1) (26.5.1999 effective retrospectively on 1.6.1990 as mentioned in s. 2(2) of the amending Act) by [1999 c. 6, s. 1\(1\)\(2\)](#)
- F4** Sch. 6 para. 2(1A)(1B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(4)**
- F5** Words in Sch. 6 para. 2(5) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 14(1)(a), 19(1)(a)**
- F6** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(5)**
- F7** Words in Sch. 6 para. 2(6) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 14(1)(b), 19(1)(a)**
- F8** Sch. 6 para. 2(6A) (which was inserted by [1989 c. 42, s. 139, Sch. 5 para. 38\(6\)](#)) substituted (7.3.1992 so far as it enables provision to be made by regulations and 1.4.1992 otherwise) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 4](#) (with s. 118(1)(2)(4)); S.I. 1992/473, **arts. 2, 3**
- F9** Sch. 6 para. 2(7)(a)(aa) substituted for Sch. 6 para. 2(7)(a) (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 14(1)(c)(i), 19(1)(a)**
- F10** Sch. 6 para. 2(cc) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(7)**
- F11** Sch. 6 para. 2(7)(d)(da) substituted for Sch. 6 para. 2(7)(d) (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 14(1)(c)(ii), 19(1)(a)**
- F12** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(8)**
- F13** Sch. 6 para. 2(8A) inserted (26.5.1999 effective retrospectively on 1.6.1990 as mentioned in s. 2(2) of the amending Act (but subject to exception in s. 2(3) of the amending Act) by [1999 c. 6, ss. 1\(1\)\(3\), 2](#)
- F14** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(9)**
- F15** Sch. 6 para. 2(11)–(13) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(10)**

*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

#### Modifications etc. (not altering text)

- C1** Sch. 6 para. 2 excluded by S.I. 1989/2472, **art. 3(1)** and by S.I. 1989/2474, **art. 4(1)** (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, **art. 4(1)** (with saving in art. 4(2))  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/951, **art. 4(1)**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, **art. 5**  
 Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, **art. 4(1)**  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/352, **art. 3**  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, **art. 5**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, **art. 3**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, **art. 4**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, **art. 4**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, **art. 6**  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, **arts. 6, 8**
- C2** Sch. 6 para. 2 excluded (21.12.1994) by S.I. 1994/3282, **arts. 6, 8**  
 Sch. 6 para. 2 excluded (21.12.1994) by S.I. 1994/3283, **art. 5**  
 Sch. 6 para. 2 excluded (21.12.1994) by S.I. 1994/3284, **art. 5**  
 Sch. 6 para. 2 excluded (21.12.1994) by S.I. 1994/3285, **art. 5**
- C3** Sch. 6 para. 2(1) amended by S.I. 1989/2303, **art. 3**
- C4** Sch. 6 para. 2(1) modified by S.I. 1989/2303, **art. 4(2)(3)**
- C5** Sch. 6 para. 2(1)–(7) modified by S.I. 1989/2303, **art. 4(1)**; S.I. 1989/441, **art. 2**.  
 Sch. 6 para. 2(1)–(7) modified (20. 3. 1991) by S.I. 1991/278, **art. 2**  
 Sch. 6 para. 2(1)–(7) amended (E.) (1.4.2000) by S.I. 2000/540, **art. 2**  
 Sch. 6 paras. 2(1)–(7) amended (W.) (1.4.2000) by S.I. 2000/1097, **art. 2**
- C6** Sch. 6 para. 2(1)–(7) modified (E.) (25.3.2021 at 4:00 p.m.) by The Valuation for Rating (Coronavirus) (England) Regulations 2021 (S.I. 2021/398), regs. 1(1), **2(2)**
- C7** Sch. 6 para. 2(1A)(1B) amended by S.I. 1989/2303, **art. 3**
- C8** Sch. 6 para. 2(1A)(1B) modified by S.I. 1989/2303, **art. 4(2)(3)**
- C9** Sch. 6 para. 2(6) modified (3. 4. 1991) by S.I. 1991/471, **art. 6(2)(3)(b)(i)**
- C10** Sch. 6 para. 2(7) modified by S.I. 1990/582, **reg. 5(2)**

<sup>F162Z</sup>(1) Sub-paragraph (2) applies for the purposes of—

- (a) compiling a list on or after 1 April 2026, where the day by reference to which the rateable value of a non-domestic hereditament in England is to be determined is a day specified under paragraph 2(3)(b), and
- (b) altering a list compiled on or after 1 April 2023.

(2) In making a determination or a further determination as to the rateable value of a hereditament situated in England for the purposes for which this paragraph applies, no account is to be taken of any change to a matter within paragraph 2(7)(aa), (da) or (e) that—

- (a) is directly or indirectly attributable to a relevant factor, and
- (b) in a case within sub-paragraph (1)(a), occurs after the day by reference to which the rateable value is to be determined but on or before the day on which the list is to be compiled.

(3) The relevant factors are—

- (a) legislation of any country or territory;
- (b) provision that is not within paragraph (a) but is made under, and given effect by, legislation of any country or territory;
- (c) advice or guidance given by a public authority of any country or territory;
- (d) anything done by a person with a view to compliance with anything within paragraph (a), (b) or (c).

---

**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](#)

---

- (4) Sub-paragraph (2) does not apply to the making of a determination to the extent that it concerns whether a hereditament or some part of a hereditament—
- (a) is or is not a domestic property, or
  - (b) is or is not exempt from local non-domestic rating.
- (5) In this paragraph—
- “legislation” includes any provision of a legislative character;
  - “public authority” includes any person exercising functions of a public nature.]

---

#### Textual Amendments

**F16** Sch. 6 para. 22A inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 14\(1\)\(d\)](#), [19\(1\)\(a\)](#) (with [s. 14\(3\)](#))

- [<sup>F17</sup>2A (1) This paragraph applies to any hereditament the whole or any part of which consists in buildings which are—
- (a) used for the breeding and rearing of horses or ponies or for either of those purposes; and
  - (b) are occupied together with any agricultural land or agricultural building.
- (2) The rateable value of any hereditament to which this paragraph applies shall be taken to be the amount determined under paragraph 2 above less whichever is the smaller of the following amounts—
- (a) such amount as the Secretary of State may by order specify for the purposes of this paragraph; and
  - (b) the amount which but for this paragraph would be determined under paragraph 2 above in respect of so much of the hereditaments as consists of buildings so used and occupied.
- (3) In this paragraph—
- “agricultural land” means any land of more than two hectares which is agricultural land within the meaning of paragraph 2 of Schedule 5 above and is not land used exclusively for the pasturing of horses or ponies; and
  - “agricultural building” shall be construed in accordance with paragraphs 3 to 7 of that Schedule.]

---

#### Textual Amendments

**F17** Sch. 6 paras. 2A and 2B inserted by [Local Government and Housing Act 1989 \(c. 42\)](#), [SIF 81:1](#), [s. 139](#), [Sch. 5 para. 38\(11\)](#)

---

#### Modifications etc. (not altering text)

**C11** Sch. 6 paras. 2A and 2B excluded by [S.I. 1989/2472](#), [art. 3\(1\)](#) and by [S.I. 1989/2474](#), [art. 4\(1\)](#) (which [S.I. 1989/2474](#) was revoked (1.4.1995) by [S.I. 1994/3282](#), [art. 4\(1\)](#) (with saving in [art. 4\(2\)](#))

Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by [S.I. 2000/951](#), [art. 4\(1\)](#)

Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/952](#), [art. 5](#)

Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by [S.I. 2000/948](#), [art. 4\(1\)](#)

Sch. 6 paras. 2-2B excluded (E.) (1.4.2000) by [S.I. 2000/352](#), [art. 3](#)

Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/299](#), [art. 5](#)

Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/946](#), [art. 3](#)

*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

- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, **art. 4**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, **art. 4**  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, **art. 6**  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, **arts. 6, 8**  
**C12** Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3282, **arts. 6, 8**  
 Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3283, **art. 5**  
 Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3284, **art. 5**  
 Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3285, **art. 5**

- 2B (1) This paragraph applies where—
- (a) the rateable value of a hereditament consisting of an area of a caravan site is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force),
  - (b) the area is treated as one hereditament by virtue of regulations under section 64(3)(b),
  - (c) immediately before the day the alteration is entered in the list or (if the alteration is made in pursuance of a proposal) the day the proposal is made, the list includes a hereditament consisting of an area of the caravan site treated as one hereditament by virtue of such regulations, and
  - (d) the area mentioned in paragraph (b) above and the area mentioned in paragraph (c) above are wholly or partly the same.
- (2) In relation to a caravan pitch which is included both in the area mentioned in sub-paragraph (1)(b) above and in the area mentioned in sub-paragraph (1)(c) above, sub-paragraph (3) below rather than paragraph 2(6) above shall apply as respects the matters mentioned in sub-paragraph (4) below.
- (3) The matters mentioned in sub-paragraph (4) below shall be taken to be as they were assumed to be for the purposes of determining the rateable value of the hereditament mentioned in sub-paragraph (1)(c) above when that rateable value was last determined.
- (4) The matters are—
- (a) the nature of the caravan on the pitch, and
  - (b) the physical state of that caravan.
- (5) For the purposes of this paragraph—
- “caravan” has the same meaning as it has for the purposes of Part I of the Caravan Sites and Control of Development Act 1960, and
- “caravan site” means any land in respect of which a site licence is required under Part I of [<sup>F18</sup>the Caravan Sites and Control of Development Act 1960 or Part 2 of the Mobile Homes (Wales) Act 2013], or would be so required if paragraph 4 and paragraph 11 of Schedule 1 to [<sup>F19</sup>the Caravan Sites and Control of Development Act 1960 or paragraph 4 and paragraph 11 of Schedule 1 to the Mobile Homes (Wales) Act 2013] (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by local authorities) were omitted.

#### Textual Amendments

- F18** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(a) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)

**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

**F19** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(b) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)

**Modifications etc. (not altering text)**

- C13** Sch. 6 paras. 2A and 2B excluded by S.I. 1989/2472, art. 3(1) and by S.I. 1989/2474, art. 4(1) (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, art. 4(1) (with saving in art. 4(2))  
Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/352, art. 3  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, art. 5  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, arts. 6, 8
- C14** Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3282, arts. 6, 8  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3283, art. 5  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3284, art. 5  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3285, art. 5
- C15** Sch. 6 para. 2B(1)(c) modified (3. 4. 1991) by S.I. 1991/471, art. 6(3)(b)(ii)

<sup>F20</sup>[2C (1) This paragraph applies where—

- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
- (b) the right is not severed from the occupation of the land.

(2) For the purposes of determining the rateable value of the hereditament under paragraph 2 above, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.

(3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.]

**Textual Amendments**

**F20** Sch. 6 para. 2C inserted (1.4.1997) by 1997 c. 29, s. 2(5); S.I. 1997/1097, art. 2(a)

**Modifications etc. (not altering text)**

- C16** Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6

3 (1) The Secretary of State may by order provide that in the case of a non-domestic hereditament of such [<sup>F21</sup>class] as may be prescribed—

- (a) [<sup>F22</sup>paragraphs 2 to [<sup>F23</sup>2C]] above shall not apply, and
- (b) its rateable value shall be such as is determined in accordance with prescribed rules.

---

*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](#)

---

- (2) The Secretary of State may by order provide that in the case of non-domestic hereditaments to be shown in a central non-domestic rating list by virtue of regulations under section 53(2) above—
- (a) [<sup>F24</sup>paragraphs 2 to [<sup>F23</sup>2C]] above shall not apply, and
  - (b) their rateable value shall be such as is specified in the order or determined in accordance with prescribed rules.
- [<sup>F25</sup>(3) For the purposes of sub-paragraph (1) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (4) Without prejudice to the generality of sub-paragraph (3) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.]

#### Textual Amendments

- F21** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(12)(a)**
- F22** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(12)(b)**
- F23** Words in Sch. 6 para. 3(1)(a)(2)(a) substituted (1.4.1997) by [1997 c. 29, s. 2\(6\)](#); S.I. 1997/1097, **art. 2(a)**
- F24** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(13)**
- F25** Sch. 6 para. 3(3)(4) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(14)**

4

F26

#### Textual Amendments

- F26** Sch. 6 para. 4 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), **Sch. 5 para. 38(15)**, **Sch. 12 Pt. II** Note 4



**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Sch. 6 para. 3 repealed by 2003 c. 26 s. 69 Sch. 8 Pt. 1

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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