



# Local Government Act 2003

## 2003 CHAPTER 26

### PART 5

#### NON-DOMESTIC RATES

#### 65 Transitional relief

(1) After section 57 of the 1988 Act (special provision for 1990-1995) there is inserted—

**“57A Transitional provision for 2005 onwards: England**

- (1) In relation to any relevant period the Secretary of State must make regulations under this section which apply in relation to England.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below in relation to any case 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 a prescribed relevant financial year.
- (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 (6E) 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, and any calculation (or component of a calculation) used to find that amount, 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.

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- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provisions 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) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
    - (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
    - (b) as to appeals relating to things done or not done by such officers.
  - (9) Regulations under this section in their application to a particular relevant financial year shall not be effective unless they come into force before 1 January immediately preceding the year; but this is without prejudice to the power to amend or revoke.
  - (10) 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 billing authorities by way of non-domestic rates as regards a particular relevant period is, after disregarding any adjustments made to take account of amounts being payable at times other than those at which they would have been payable apart from the regulations, the same as the aggregate amount which would be so payable apart from the regulations.
  - (11) For the purposes of subsection (10) above, the Secretary of State may rely on his estimate of the aggregate amounts and adjustments mentioned in that subsection.
  - (12) Once the actual aggregate amounts and adjustments for a particular relevant period are ascertained, the Secretary of State may amend regulations under this section in their application to a financial year which begins after the coming into force of the amending regulations and falls within the same or a later relevant period to reflect the extent to which the actual aggregate amounts and adjustments differ from his estimate of those amounts and adjustments.
  - (13) For the purposes of this section—
    - (a) a relevant period is a period of five years beginning on 1 April 2005 or on any 1 April after that date 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.”
- (2) In section 58 of the 1988 Act (special provision for 1995 onwards) in subsection (1) (power to make regulations in relation to any relevant period) after “section” there is inserted “ which apply in relation to Wales ”.

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#### **Commencement Information**

**II** [S. 65](#) in force at 25.11.2004 for E. by [S.I. 2004/3132](#), **art. 3(1)(c)** (with [art. 4](#))

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**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. 13](#)

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

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)