

---

*Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 2. (See end of Document for details)*

---

## SCHEDULE

### CONSEQUENTIAL PROVISION

#### PART 1

##### PROVISION CONSEQUENTIAL ON SECTIONS 1 TO 3

- 2 In section 44A (partly occupied hereditaments)—
- (a) in subsection (1)—
    - (i) after “to apportion” insert “both”;
    - (ii) after “rateable value of the hereditament” insert “, and (where relevant) G as regards the hereditament,”;
    - (iii) after “the apportionment” insert “, or apportionments,”;
  - (b) after subsection (2) insert—

“(2A) The reference in subsection (1) to G as regards the hereditament is a reference to G calculated in accordance with [Schedule 4ZA](#) as regards the hereditament for the day on which the authority makes its requirement.”;
  - (c) in subsection (5), after paragraph (d) insert—

“(e) [paragraph 3](#) of [Schedule 4ZA](#) beginning, or ceasing, to apply in relation to the hereditament.”;
  - (d) in subsection (6)(b), in sub-paragraph (ii), for “section 45A” substitute “[paragraph 2](#) of [Schedule 4ZB](#)”;
  - (e) for subsection (7) substitute—

“(7) In relation to any day for which an apportionment is applicable, [Schedule 4ZA](#) has effect as regards the hereditament as if for [paragraph 10\(2\)](#) there were substituted—

“(2) “A” is—

    - (a) where the day concerned is a day to which [paragraph 3](#) applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;
    - (b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament.

(2A) In [sub-paragraph \(2\)](#), a “relevant apportionment” means an apportionment under section 44A(1) which relates to the hereditament and is treated for the purposes of that section as applicable for the day.””
  - (f) in subsection (8)—

---

*Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 2. (See end of Document for details)*

---

- (i) in paragraph (b), in sub-paragraph (ii), for “section 45A” substitute “[paragraph 2 of Schedule 4ZB](#)”;
  - (ii) in paragraph (c), for “an order under section 45(4A) is” substitute “regulations under [paragraph 1\(2\) of Schedule 4ZB](#) are”;
- (g) for subsection (9) substitute—
- “(9) In relation to any day for which an apportionment is applicable, [Schedule 4ZA](#) has effect as regards the hereditament as if for [paragraph 10\(2\)](#) there were substituted—
- “(2) “A” is the sum of the occupied amount and the unoccupied amount.
- (2A) The occupied amount is—
- (a) where the day concerned is a day to which [paragraph 3](#) applies, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament minus such part of G (if any) as is so assigned;
  - (b) in any other case, such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the occupied part of the hereditament.
- (2B) The unoccupied amount is—
- (a) where the occupied amount is determined in accordance with sub-paragraph (2A)(a), such part of the rateable value shown for the day under section 42(4) as regards the hereditament as is assigned by a relevant apportionment to the unoccupied part of the hereditament minus such part of G as is so assigned, or
  - (b) where the occupied amount is determined in accordance with sub-paragraph (2A)(b), such part of the rateable value as is assigned by a relevant apportionment to the unoccupied part of the hereditament,
- divided by the number prescribed by regulations under [paragraph 3\(9\) of Schedule 4ZB](#) (for the purposes of [paragraph 1\(2\)](#) of that Schedule) as it has effect in relation to the hereditament.
- (2C) In [sub-paragraphs \(2A\) and \(2B\)](#), a “relevant apportionment” means an apportionment under section 44A(1) which relates to the hereditament and is treated for the purposes of that section as applicable for the day.””

---

**Changes to legislation:** There are currently no known outstanding effects for the  
Non-Domestic Rating Act 2023, Paragraph 2. (See end of Document for details)

---

.....

**Commencement Information**

**II** Sch. para. 2 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 2.