



Non-Domestic Rating (Preparation for Digital Services) Act 2019

2019 CHAPTER 19

An Act to make provision enabling the Commissioners for Her Majesty's Revenue and Customs to incur expenditure in connection with digital services to be provided by them for the purpose of facilitating the administration or payment of non-domestic rates in England. [4th July 2019]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Provision of digital etc services by HMRC: preparatory expenditure

- (1) The Commissioners for Her Majesty's Revenue and Customs may incur expenditure in connection with digital services to be provided by the Commissioners for the purpose of facilitating the administration or payment of non-domestic rates in England.
- (2) “Digital services” means—
 - (a) digital or information technology services, and
 - (b) services relating to the administration of services within paragraph (a).
- (3) “Non-domestic rates” means non-domestic rates payable under Part 3 of the Local Government Finance Act 1988.

2 Extent and short title

- (1) This Act extends to England and Wales only.
- (2) This Act may be cited as the Non-Domestic Rating (Preparation for Digital Services) Act 2019.

Changes to legislation:

Non-Domestic Rating (Preparation for Digital Services) Act 2019 is up to date with all changes known to be in force on or before 14 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- Act repealed by [2023 c. 53 Sch. para. 55](#)