



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

CHAPTER 19

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately

£4.90



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

CHAPTER 19

CONTENTS

- 1 Provision of digital etc services by HMRC: preparatory expenditure
- 2 Extent and short title



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.



a Williams Lea company

Published by TSO (The Stationery Office), a Williams Lea company,
and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0333 202 5070

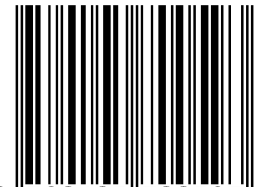
Fax orders: 0333 202 5080

E-mail: customer.services@wlt.com

Textphone: 0333 202 5077

TSO@Blackwell and other Accredited Agents

ISBN 978-0-10-570059-3



9 780105 700593