
Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 13. (See end of Document for details)

SCHEDULE

CONSEQUENTIAL PROVISION

PART 1

PROVISION CONSEQUENTIAL ON SECTIONS 1 TO 3

- 13 (1) The Business Rate Supplements Act 2009 is amended as follows.
- (2) In section 11 (liability of non-domestic ratepayers), in subsection (3)(a), for “section 45A of that Act (empty properties: zero rating for charities and amateur sports clubs)” substitute “[paragraph 2 of Schedule 4ZB](#) to that Act (empty properties: charitable rate relief)”.
- (3) In section 12 (rateable value condition)—
- (a) in subsection (5), after “apportionment” in both places it occurs substitute “or apportionments”;
- (b) for subsection (9) substitute—
- “(9) The rateable value of a hereditament on a day is—
- (a) in a case where the day on which [paragraph 3 of Schedule 4ZA](#) to the Local Government Finance Act 1988 applies in relation to the hereditament, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated minus G (within the meaning of that Schedule), or
- (b) in any other case, the rateable value of the hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated.”
- (4) In section 13 (chargeable amount)—
- (a) in subsection (2), for “(3)” substitute “(2A)”;
- (b) after subsection (2) insert—
- “(2A) If [paragraph 2 of Schedule 4ZA](#) to the 1988 Act (charitable rate relief) applies, the amount is calculated by using the formula—
- $$\frac{Ax B}{Cx 5}$$
- ;
- (c) in subsection (3), for “section 43(4B) of the 1988 Act (small businesses)” substitute “[paragraph 4 of Schedule 4ZA](#) to the 1988 Act (small business rate relief)”;
- (d) omit subsection (3A);
- (e) in subsection (3B), for “section 43(4I) of the 1988 Act (public lavatories) applies” substitute “any of paragraphs [6](#) (heat networks rate relief), [7](#) (public lavatories rate relief) or [8](#) (rural rate relief) of [Schedule 4ZA](#) to the 1988 Act apply”;
- (f) omit subsections (4) and (5);

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- (g) for subsection (6), for “section 45(4A) of” substitute “[paragraph 1\(2\) of Schedule 4ZB](#) to”;
 - (h) omit subsection (6A);
 - (i) in subsection (9) for “section 43(4B), (4F), (4I), (6) or (6B) or 45(4A) or (4D) of” substitute “[paragraph 2, 4, 6, 7 or 8 of Schedule 4ZA](#) or [paragraph 1\(2\) of Schedule 4ZB](#) to”.
- (5) In section 14 (chargeable amount: supplementary)—
- (a) for subsection (5) substitute—
 - “(5) “E” has the meaning it has for the purposes of [Schedule 4ZA](#) to the 1988 Act.
 - (5A) “N” has the meaning it has for the purposes of [Schedule 4ZB](#) to the 1998 Act.”;
 - (b) in subsection 9(b), for “an order under section 45(4A) of the 1988 Act is” substitute “regulations under [paragraph 1\(2\) of Schedule 4ZB](#) to the 1988 Act are”.

Commencement Information

II Sch. para. 13 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

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