

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the
Non-Domestic Rating Act 2023, Paragraph 37. (See end of Document for details)

SCHEDULE

CONSEQUENTIAL PROVISION

PROSPECTIVE

PART 3

PROVISION CONSEQUENTIAL ON SECTION 8

- 37 In section 67 (interpretation: other provisions)—
- (a) after subsection (8) insert—
- “(8A) In relation to England—
- (a) any reference to a hereditament required to be shown for a day in a central non-domestic rating list includes a reference to a hereditament which on that day falls within a description required to be shown for the day in the list, and
- (b) a hereditament is to be treated as shown in a central non-domestic rating list for a day if on that day—
- (i) it falls within a description of hereditament shown for the day in the list in relation to a person, and
- (ii) it is occupied or (if unoccupied) owned by that person.
- (8B) In relation to England, a hereditament falls within a description or class on a particular day if (and only if) it falls within the description or class immediately before the day ends.”;
- (b) in subsection (9), at the beginning insert “In relation to Wales,”;
- (c) in subsection (12), after “non-domestic rate,” insert “or prevent a person or description of hereditament being shown in a list by virtue of a direction under section 52A,”.

Commencement Information

- II** Sch. para. 37 not in force at Royal Assent, see [s. 19\(6\)](#)

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