

# Local Government Finance Bill

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[AS AMENDED IN PUBLIC BILL COMMITTEE]

## CONTENTS

### PART 1

LOCAL GOVERNMENT FINANCE SETTLEMENT: ENGLAND

*Local retention of non-domestic rates*

- 1 Local retention of 100% of non-domestic rates
- 2 Loss payments
- 3 Designation of areas by pools of authorities

*Council tax increases*

- 4 Determination of principles for determining whether council tax excessive

### PART 2

NON-DOMESTIC RATING IN ENGLAND

*Non-domestic rating multipliers*

- 5 Power to specify indexation rate for non-domestic rating multipliers
- 6 Power to reduce non-domestic rating multipliers

*Reliefs*

- 7 Relief for rural shops, etc
- 8 Relief for telecommunications infrastructure
- 9 Discretionary relief for public toilets
- 10 Central non-domestic rating: other reliefs

*Administration*

- 11 Central non-domestic rating lists
- 12 Power to require billing authorities to offer electronic billing, etc
- 13 Power to issue guidance about notices relating to non-domestic rates
- 14 Provision of digital etc services by HMRC: preparatory expenditure

**PART 3**

## INFRASTRUCTURE SUPPLEMENTS

*Power to impose infrastructure supplements*

- 15 Power to impose infrastructure supplements
- 16 Relevant authorities
- 17 Use of money raised by infrastructure supplements

*Conditions for imposing infrastructure supplements*

- 18 Conditions for imposing infrastructure supplements
- 19 Prospectus
- 20 Consultation

*Liability to infrastructure supplements*

- 21 Liability to infrastructure supplements
- 22 Rateable value condition
- 23 Chargeable amount
- 24 Infrastructure supplement relief
- 25 Regulations to deal with joint ownership, joint occupation or death

*Variation of infrastructure supplements*

- 26 Variation of infrastructure supplements

*Administration of infrastructure supplements*

- 27 Notice to billing authorities before start of financial year
- 28 Notice to billing authorities during financial year
- 29 Calculations for financial year
- 30 Collection and enforcement
- 31 Administrative expenses

*Supplementary*

- 32 Provision of information
- 33 Guidance
- 34 Regulations

*General*

- 35 Crown application
- 36 Interpretation of Part 3

**PART 4**

## OTHER LOCAL LEVIES

*Property owner levy*

- 37 Business improvement districts: property owner arrangements and levy

*Business rate supplement*

- 38 Power of mayoral combined authorities to impose business rate supplements

**PART 5**

FINAL PROVISIONS

- 39 Power to make consequential provision  
40 Financial provisions  
41 Extent  
42 Commencement and short title

- 
- Schedule 1 – Local retention of 100% of non-domestic rates  
    Part 1 – Amendments of Schedule 7B to the 1988 Act  
    Part 2 – Amendments of other legislation  
Schedule 2 – Power to reduce non-domestic rating multipliers  
Schedule 3 – Relief for telecommunications infrastructure  
Schedule 4 – Infrastructure supplements: information to be included in a prospectus  
Schedule 5 – Business improvement districts: property owner arrangements and levy  
    Part 1 – Property owner arrangements and levy  
    Part 2 – Amendments relating to property owner arrangements and levy  
    Part 3 – Transitional and saving provision

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# B I L L

[AS AMENDED IN PUBLIC BILL COMMITTEE]

TO

Make provision about non-domestic rating in England; to amend Chapter 4ZA of Part 1 of the Local Government Finance Act 1992; to confer power on the Greater London Authority and certain local authorities in England to impose levies on non-domestic ratepayers to raise money for expenditure on projects expected to promote economic development; to confer power on certain local authorities in England to impose a levy on persons with certain property interests in a business improvement district to finance projects to be carried out in the district; and for connected purposes.

**B**E 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:—

## PART 1

### LOCAL GOVERNMENT FINANCE SETTLEMENT: ENGLAND

#### *Local retention of non-domestic rates*

#### **1 Local retention of 100% of non-domestic rates**

- (1) The Local Government Finance Act 1988 (“the 1988 Act”) is amended as follows. 5
- (2) In Schedule 7B (local retention of non-domestic rates), omit Part 3 (which provides for a proportion of the non-domestic rating income of a billing authority in England to be paid to the Secretary of State).
- (3) In Part 5 (grants), omit Chapter 2 (which provides for the payment of revenue support grant in England). 10
- (4) Schedule 1 contains –

- (a) further amendments of Schedule 7B to the 1988 Act, and
- (b) consequential amendments.

## 2 Loss payments

- (1) In Schedule 7B to the Local Government Finance Act 1988, after Part 8 insert—

“PART 8A 5

LOSS PAYMENTS

*Regulations about loss payments*

33A (1) The Secretary of State may by regulations make provision for the making of loss payments to a relevant authority.

- (2) A loss payment is— 10
- (a) in the case of a billing authority, a payment made to the authority by the Secretary of State in connection with a reduction in the authority’s actual rating income for one or more years (“relevant years”) that results from an alteration of the authority’s local non-domestic rating list under section 55; 15
  - (b) in the case of a major precepting authority, a payment made to the authority by the Secretary of State in connection with a reduction in a relevant billing authority’s actual rating income for one or more years (“relevant years”) that results from an alteration of the relevant billing authority’s local non-domestic rating list under section 55. 20
- (3) The regulations may, in particular, make provision—
- (a) for calculating whether a loss payment is to be made to a relevant authority and, if so, the amount of the loss payment; 25
  - (b) about the timing of such a calculation;
  - (c) about the notification of the results of such a calculation to the relevant authority to whom it relates;
  - (d) about the time and manner in which a loss payment is to be made (including for payment by instalments). 30
- (4) The provision that may be made by virtue of sub-paragraph (3)(a) includes, in particular, provision for making calculations in relation to a relevant authority by reference to—
- (a) the total payable to the authority, or (in the case of a major precepting authority) a relevant billing authority, in respect of a relevant year under sections 43 and 45, subject to such adjustments as may be specified in the regulations; 35
  - (b) the rateable value for a relevant year of any hereditament in the authority’s area or (in the case of a major precepting authority) a relevant billing authority’s area; 40
  - (c) such other factors as may be specified in the regulations (including estimates of any of the amounts mentioned in paragraph (a) or (b)).
- (5) The regulations may, in particular, make provision for the amount of a loss payment to be adjusted by reference to changes affecting the 45

calculation of that or any other loss payment but not taken into account in that calculation.

- (6) The regulations may, in particular, make provision –
- (a) about the supply of information to the Secretary of State by a relevant authority in connection with the calculation of the loss payment (if any) to be made to the authority; 5
  - (b) about the consequences of non-compliance with provision under paragraph (a), including (in particular) –
    - (i) for the making by the Secretary of State of assumptions as to the information that would otherwise have been supplied by the authority; 10
    - (ii) for the suspension of payments to the authority;
  - (c) for the certification of information supplied to the Secretary of State by a relevant authority in connection with the calculation of the loss payment (if any) to be made to the authority; 15
  - (d) about the consequences where certified information does not match that supplied by the authority, including (in particular) about the use of the certified information.
- (7) The regulations may confer power on the Secretary of State to give directions about the certification of information. 20
- (8) In this paragraph “relevant billing authority”, in relation to a major precepting authority, means a billing authority required to make payments to the major precepting authority for a relevant year under regulations under paragraph 9.” 25
- (2) In section 141 of that Act (payments to and from authorities) –
- (a) in subsection (7), after “paragraph 33” insert “or 33A”;
  - (b) in subsection (8), after “paragraph 33” insert “or 33A”.

### 3 Designation of areas by pools of authorities

- (1) Part 9 of Schedule 7B to the Local Government Finance Act 1988 (pooling of authorities) is amended as follows. 30
- (2) After paragraph 38 insert –
- “Designation of areas by pools of authorities*
- 38A (1) The Secretary of State may by regulations –
- (a) provide that any pool of authorities specified in the regulations may designate one or more areas (a “designated area”) in the pool area (see sub-paragraph (2)); 35
  - (b) provide for the calculation in accordance with the regulations, for each year for which the designation has effect, of the non-domestic rating income for the designated area (see sub-paragraph (3)); 40
  - (c) provide for the calculation of a proportion of the non-domestic rating income for the designated area in accordance with the regulations;
  - (d) provide for the non-domestic rating income for the designated area, or that proportion of it, to be disregarded for 45

- the purposes of calculations under any of the following provisions—
- (i) paragraph 13 (determination of payments for a relevant year);
  - (ii) paragraph 16 (calculations following amending statement); 5
  - (iii) paragraph 26 (calculations of safety net payments);
  - (iv) regulations under paragraph 27A (safety net reconciliation payments).
- (2) In this paragraph the “pool area”, in relation to a pool of authorities designated under paragraph 34, means the area consisting of the areas of the authorities covered by the designation. 10
- (3) Subject as follows, the non-domestic rating income for a designated area for a year is the total amount which, if each of the authorities in the pool acted diligently, would be payable to any of those authorities for the year under sections 43 and 45 in respect of the hereditaments within the designated area. 15
- (4) The regulations may provide for the non-domestic rating income for a designated area, or any proportion calculated under sub-paragraph (1)(c), to be adjusted in accordance with the regulations (and references in this paragraph to the non-domestic rating income for a designated area, or any proportion of that income, include the income or proportion as adjusted in accordance with this provision). 20
- (5) The regulations may, in particular, provide for adjustments to that income or that proportion by reference to changes affecting a calculation under regulations under this paragraph for an earlier year but not taken into account in that calculation. 25
- (6) The regulations may, in particular, make provision—
- (a) as to the period for which the power of a pool of authorities to designate areas under the regulations has effect; 30
  - (b) about the designation of areas by pools of authorities under the regulations, including (in particular)—
    - (i) any conditions that must be met before an area is designated, and
    - (ii) the period for which any designation of an area has effect; 35
  - (c) about the use of any amounts disregarded as mentioned in sub-paragraph (1)(d);
  - (d) enabling a pool of authorities to—
    - (i) alter the boundaries of any area designated by it under the regulations, or 40
    - (ii) reduce the period for which any designation made by it under the regulations has effect;
  - (e) for and in connection with the revocation by a pool of authorities of any designation made by it under the regulations, including (in particular) any conditions that must be met before a designation is revoked; 45
  - (f) in connection with a pool of authorities ceasing to have power to designate any areas under the regulations,

- including (in particular) provision for any designation made by the pool to continue to have effect in accordance with provision made by the regulations;
- (g) in connection with any designation made by a pool of authorities under the regulations ceasing to have effect (whether as a result of revocation or otherwise). 5
- (7) The provision that may be made by virtue of sub-paragraph (6)(b) includes, in particular, provision imposing restrictions on what areas may be designated by a pool of authorities, including (in particular) by reference to – 10
- (a) the sum of the rateable values of the hereditaments that would fall within the designated area;
- (b) the amount that would, if an area were designated under the regulations by the pool, be the non-domestic rating income for the designated area for a year; 15
- (c) such other factors as may be specified in the regulations.
- (8) The regulations may, in particular, make provision –
- (a) about the supply of information by a pool of authorities to the Secretary of State in connection with the designation of any areas under the regulations, including (in particular) information about – 20
- (i) any amounts disregarded as mentioned in sub-paragraph (1)(d),
- (ii) any alteration of the boundaries of any area,
- (iii) any reduction of the period for which any designation of an area has effect, or 25
- (iv) the revocation of any designation of an area;
- (b) for the certification of information supplied by a pool of authorities to the Secretary of State as mentioned in paragraph (a); 30
- (c) about the consequences where certified information does not match that supplied by the pool, including (in particular) about the use of the certified information.
- (9) The Secretary of State must consult a pool of authorities before – 35
- (a) specifying the pool in regulations under this paragraph;
- (b) revoking any such regulations that specify the pool;
- (c) amending any such regulations so as to vary –
- (i) the period for which the pool has power to designate areas under the regulations,
- (ii) the period for which any designation made by the pool has effect, or 40
- (iii) the amount of income to be disregarded as mentioned in sub-paragraph (1)(d) in relation to the pool.”
- (3) In paragraph 34(1), for “and 37” substitute “, 37 and 38A”.



*Council tax increases***4 Determination of principles for determining whether council tax excessive**

- (1) In Part 1 of the Local Government Finance Act 1992 (council tax: England and Wales), Chapter 4ZA (referendums relating to council tax increases in England) is amended as follows. 5
- (2) In section 52ZB (duty to determine whether council tax excessive), for subsection (7) substitute –
- “(7) A determination under this section for a financial year (“the relevant year”) must be made by an authority –
- (a) in a case where a report under section 52ZD below relating to the relevant year and the authority is made in the financial year immediately preceding the relevant year, as soon as is reasonably practicable after –
- (i) the report is made, and 10
- (ii) the authority makes the relevant calculations for the relevant year; 15
- (b) in any other case, as soon as is reasonably practicable after the authority makes the relevant calculations for the relevant year.
- (8) “The relevant calculations” means –
- (a) in the case of a billing authority, the calculation required by section 31B(1) above; 20
- (b) in the case of a major precepting authority other than the Greater London Authority, the calculation required by section 42B(1) above;
- (c) in the case of the Greater London Authority, the calculation required by section 88(2) of the Greater London Authority Act 1999 and any additional calculations required by section 89(3) of that Act; 25
- (d) in the case of a local precepting authority, the calculations required by section 49A above.” 30
- (3) In section 52ZC (determination of whether increase is excessive) –
- (a) in subsection (4), for “the year under consideration” substitute “a financial year”;
- (b) in subsection (5) –
- (i) after “categories” insert “for a financial year”, and 35
- (ii) for “the year under consideration” substitute “the year”;
- (c) in subsection (7), for “the year under consideration” substitute “a financial year”.
- (4) Section 52ZD (approval of principles) is amended as follows.
- (5) For subsection (1) substitute – 40
- “(1) Any set of principles determined under section 52ZC above for a financial year must be set out in a report made by the Secretary of State.
- (1A) A report under this section –
- (a) may set out principles for more than one financial year;

- (b) may set out different sets of principles for different financial years.
- (1B) Before making a report under this section setting out any principles, the Secretary of State must consult such representatives of local government as the Secretary of State considers appropriate about the principles.” 5
- (6) In subsection (2), for the words before paragraph (a) substitute “If no report setting out principles for a financial year is made before the beginning of the year –”.
- (7) In subsection (3), for “lay a report before the House of Commons before the specified date” substitute “make a report before the beginning of that year”. 10
- (8) After subsection (3) insert –
  - “(3A) But nothing in subsection (3) prevents the Secretary of State from subsequently determining a set of principles for the year in accordance with this section. 15
  - (3B) If before the beginning of a financial year the Secretary of State makes a report under this section setting out a set of revised principles for the year, the revised principles have effect for that year.
  - (3C) If before the beginning of a financial year the Secretary of State determines that the principles determined for the year are not to have effect for the year – 20
    - (a) the Secretary of State must make a report before the beginning of the year giving the Secretary of State’s reasons for the determination, and
    - (b) subsection (2) has effect as if no report setting out principles for the year had been made. 25
  - (3D) If, before the beginning of a financial year for which the Secretary of State has determined categories of authority under section 52ZC(4) above, the Secretary of State determines that a set of principles determined for a category of authority for that year is not to have effect for the year – 30
    - (a) the Secretary of State must make a report before the beginning of the year giving the Secretary of State’s reasons for the determination, and
    - (b) as regards any authority falling within that category, the authority’s relevant basic amount of council tax for the year is not capable of being excessive for the purposes of this Chapter. 35
  - (3E) As soon as is reasonably practicable after making a report under this section, the Secretary of State must – 40
    - (a) send a copy of the report to each billing authority and major precepting authority, and
    - (b) publish the report in the way appearing to the Secretary of State to be best calculated to bring it to the attention of those who may be affected by it.”
- (9) Omit subsection (4). 45
- (10) The heading of section 52ZD becomes “**Determination of principles**”.

- (11) Section 52ZE (alternative notional amounts) is amended as follows.
- (12) In subsection (3), omit paragraph (d).
- (13) After subsection (3) insert –
- “(3A) Before making a report under this section in relation to any authority, the Secretary of State must consult that authority. 5
- (3B) As soon as is reasonably practicable after making a report under this section, the Secretary of State must send a copy of the report to every authority to which it relates.”
- (14) In subsection (4), for the words from “is approved” to the end substitute “(“the relevant ANA report”) is made on or before the relevant day.” 10
- (15) After subsection (4) insert –
- “(4A) “The relevant day” means –
- (a) in a case where a report under section 52ZD above setting out any principles determined for the year under consideration for any authority to which the relevant ANA report relates is made in the financial year immediately preceding the year under consideration, the day on which the report under that section is made; 15
- (b) in any other case, the last day of the financial year immediately preceding the year under consideration.” 20
- (16) In subsection (5), for “the report” substitute “the relevant ANA report”.
- (17) In Schedule 6 to the Greater London Authority Act 1999 (procedure for determining the Authority’s consolidated council tax requirement), in paragraph 1(5), for “approved by the House of Commons for the financial year” substitute “set out for the financial year in a report made”. 25

## PART 2

### NON-DOMESTIC RATING IN ENGLAND

#### *Non-domestic rating multipliers*

#### **5 Power to specify indexation rate for non-domestic rating multipliers**

- (1) In Schedule 7 to the Local Government Finance Act 1988 (non-domestic rating: multipliers), paragraph 5 is amended as follows. 30
- (2) After sub-paragraph (2A) insert –
- “(2B) In relation to England –
- B is a figure specified or described in (or calculated in a manner specified in) regulations made by the Treasury for the purposes of this sub-paragraph, and 35
- C is a figure so specified or described (or so calculated).”
- (3) In sub-paragraph (3) –
- (a) at the beginning insert “In relation to Wales,”;
- (b) for “Treasury” substitute “Welsh Ministers”. 40

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- (4) In sub-paragraph (4), at the beginning insert “In relation to Wales,”.
- (5) In sub-paragraph (5) –
- (a) after “C” insert “, in relation to Wales,”;
  - (b) for “Secretary of State calculates” substitute “Welsh Ministers calculate”.
- (6) After sub-paragraph (11) insert –
- “(11A) The power to make regulations under sub-paragraph (2B) above shall be exercisable by statutory instrument.
  - (11B) Regulations under sub-paragraph (2B) above in their application to a particular financial year (including regulations amending or revoking such regulations) shall not be effective unless the regulations are approved by resolution of the House of Commons before the relevant day.
  - (11C) “The relevant day”, in relation to a financial year (“the relevant year”) means –
    - (a) in a case where a principles of allocation statement specifying the principles of allocation for the relevant year under paragraph 12 of Schedule 7B below is made in the preceding financial year, the earlier of –
      - (i) the day on which the principles of allocation statement is made, and
      - (ii) 31 December in that preceding financial year;
    - (b) in any other case, 31 December in the preceding financial year.”
- (7) Omit sub-paragraphs (13) and (14).
- (8) In paragraph 6 of that Schedule –
- (a) in sub-paragraph (2) –
    - (i) for “Secretary of State has” substitute “Welsh Ministers have”;
    - (ii) after “notice” insert “served by the Welsh Ministers”;
    - (iii) for “he has” substitute “they have”;
  - (b) after sub-paragraph (4B) insert –
    - “(4C) A calculation made by the Secretary of State under this paragraph is invalid if made at a time when regulations under paragraph 5(2B) above which are effective in relation to the year have not come into force.”;
  - (c) in sub-paragraph (5), after “calculation” insert “made by the Welsh Ministers”.
- (9) In section 143 of that Act (orders and regulations), in subsection (9), after “make” insert “regulations or”.
- (10) In consequence of the repeal made by subsection (7), in Schedule 13 to the Local Government Finance Act 1992, omit paragraph 84(1).

**6 Power to reduce non-domestic rating multipliers**

Schedule 2 contains provision enabling billing authorities and major precepting authorities in England to reduce non-domestic rating multipliers in their areas.

*Reliefs* 5

**7 Relief for rural shops, etc**

- (1) In section 43 of the Local Government Finance Act 1988 (occupied hereditaments: liability), in subsection (6A), after “day” insert “ –  
 (a) in relation to England, is zero;  
 (b) in relation to Wales,”. 10
- (2) In section 67 of that Act (interpretation: other provisions), in subsection (7), for “and (6)” (as inserted by paragraph 7 of Schedule 3) substitute “, (6) and (6B)”.
- (3) In section 13 of the Business Rate Supplements Act 2009 (chargeable amount), in subsection (5), for the words from “the amount” to the end substitute “the amount is zero.” 15

**8 Relief for telecommunications infrastructure**

Schedule 3 contains provision for relief from non-domestic rates in respect of hereditaments used for the purposes of telecommunications.

**9 Discretionary relief for public toilets**

In section 47 of the Local Government Finance Act 1988 (discretionary relief), after subsection (9) insert – 20

“(9A) But in relation to England a hereditament is not an excepted hereditament if it consists wholly or mainly of public lavatories.”

**10 Central non-domestic rating: other reliefs**

- (1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), after section 54ZA (inserted by Schedule 3 below) insert – 25
- “54ZB Charitable relief**
- (1) This section applies where –
- (a) for any day in a chargeable financial year a person’s name is shown in a central non-domestic rating list compiled for England and in force for the year, and 30
- (b) on that day (“the chargeable day”) –
- (i) the person is a charity or trustees for a charity, and
- (ii) the charitable purpose test is met in relation to any description of hereditament shown against the person’s name in the list. 35
- (2) For the purposes of subsection (1)(b) the charitable purpose test is met in relation to a description of hereditament if –

- (a) in a case where there is only one hereditament falling within the description, the hereditament is wholly or mainly used for charitable purposes (whether of the charity mentioned in subsection (1)(b)(i) or of that charity and other charities), or
- (b) in a case where there is more than one hereditament falling within the description, those hereditaments are, taken together, wholly or mainly so used. 5
- (3) The chargeable amount for the chargeable day in respect of that description of hereditament shall be calculated in accordance with the formula – 10

$$\frac{A \times B}{C \times 5}$$

where A, B and C have the same meaning as they have for the purposes of section 54(4).

#### 54ZC Unoccupied hereditaments

- (1) This section applies where, for any day in a chargeable financial year (“the chargeable day”) – 15
- (a) a person’s name is shown in a central non-domestic rating list compiled for England and in force for the year,
- (b) the central valuation officer has certified that one or more hereditaments falling within a description of hereditament shown against the person’s name in the list is unoccupied, and 20
- (c) any of the hereditaments so certified falls within a class prescribed by the Secretary of State by regulations.
- (2) If for the chargeable day every hereditament falling within that description of hereditament – 25
- (a) has been certified by the central valuation officer as unoccupied, and
- (b) falls within a class prescribed by regulations under subsection (1)(c),
- the chargeable amount for the chargeable day in respect of that description of hereditament is zero. 30
- (3) If subsection (2) does not apply, the chargeable amount for the chargeable day in respect of that description of hereditament shall be calculated in accordance with the formula –

$$\frac{(A - U) \times B}{C}$$

35

where –

A, B and C have the same meaning as they have for the purposes of section 54(4), and

U is the total rateable value of the hereditaments falling within that description which, for the chargeable day – 40

- (a) have been certified by the central valuation officer as unoccupied, and
- (b) fall within a class prescribed by regulations under subsection (1)(c).

- (4) For the purposes of this section a class may be prescribed by reference to such factors as the Secretary of State sees fit, including, in particular –
- (a) the physical characteristics of the hereditaments;
  - (b) the fact that hereditaments have been unoccupied at any time preceding the chargeable day; 5
  - (c) the fact that the persons in relation to whom descriptions of hereditaments are shown fall within prescribed descriptions.
- (5) The Secretary of State may by regulations make provision –
- (a) imposing duties or conferring powers on the central valuation officer in relation to the certification of hereditaments as unoccupied; 10
  - (b) as to appeals relating to things done or not done by that officer.

#### 54ZD Cases where more than one relief applies

- (1) This section applies if – 15
- (a) for any day in a chargeable financial year any description of hereditament is shown against a person’s name in a central non-domestic rating list compiled for England and in force for the year, and
  - (b) each of the sections mentioned in the first column of the table in subsection (2) has effect in relation to that description of hereditament for that day. 20
- (2) The chargeable amount for that day in respect of that description of hereditament shall be calculated in accordance with the corresponding section in the second column of the table below – 25

<i>Sections having effect in relation to description of hereditament</i>	<i>Section to be used for calculating chargeable amount</i>
Sections 54ZA and 54ZB	Section 54ZB
Sections 54ZA and 54ZC	Section 54ZC
Sections 54ZA, 54ZB and 54ZC	Section 54ZB
Sections 54ZB and 54ZC	Section 54ZB”.

- (2) In section 54 of that Act (central rating: liability), in subsection (4), for “section 54ZA” substitute “sections 54ZA to 54ZC”. 35
- (3) In section 57A of that Act (transitional provision for 2005 onwards: England) –
- (a) in subsection (2)(a), for “or 54ZA” substitute “, 54ZA, 54ZB or 54ZC”;
  - (b) in subsection (3)(b), after “54ZA” insert “, 54ZB or 54ZC”.
- (4) In section 63A of that Act (disclosure of Revenue and Customs information), in subsection (4)(aa) (as inserted by paragraph 12 of Schedule 3), for “or 54ZA” substitute “, 54ZA, 54ZB or 54ZC”. 40



- (5) In section 67 of that Act (interpretation: other provisions), in subsection (7), for “and 54ZA” substitute “, 54ZA, 54ZB and 54ZC”.

*Administration*

**11 Central non-domestic rating lists**

- (1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), after section 52 (central rating lists) insert – 5

**“52A Contents of central lists for England**

- (1) The Secretary of State may direct the central valuation officer to show in an English central rating list, for each day in each chargeable financial year for which the list is in force – 10
- (a) the name of any specified person, and
  - (b) in relation to that person, one or more specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person. 15
- (2) The Secretary of State may also direct the central valuation officer to do any of the following in relation to an English central rating list –
- (a) for each day in each chargeable financial year for which the list is in force, to show, in relation to any person shown in the list, one or more additional specified descriptions of relevant non-domestic hereditament in England (wherever situated) which on that day are occupied or (if unoccupied) owned by the person; 20
  - (b) to alter or remove the name of any person shown in the list;
  - (c) to alter or remove any description of relevant non-domestic hereditament shown in relation to a person in the list. 25
- (3) In this section –
- “English central rating list” means a central non-domestic rating list compiled, or proposed to be compiled, for England;
  - “specified” means specified in the direction. 30
- (4) Where two or more hereditaments fall (or would, as a result of a direction made under this section, fall) within any description of hereditament shown in relation to a person in an English central rating list, the Secretary of State may direct that all of the hereditaments that fall (or would fall) within that description are to be treated for the purposes of this Part as a single hereditament falling within that description that is occupied or (if unoccupied) owned by the person. 35
- (5) For each day in each chargeable financial year for which an English central rating list is in force, and in relation to each description of hereditament shown in relation to a person in the list, the list must show against the name of the person – 40
- (a) where there is only one hereditament falling within that description, the rateable value of that hereditament;
  - (b) where there is more than one hereditament falling within that description, the rateable value (as a whole) of those hereditaments. 45



- (6) A direction under this section may require the central valuation officer to include specified information about any person, or any description of hereditament, shown in the list.
- (7) The central valuation officer must comply with any direction given under this section. 5
- (8) But where a direction under this section requires the central valuation officer to alter a list which has been compiled, the officer must do so in accordance with any provision made by or under section 55 (alteration of lists).
- (9) Subject to subsection (8), a direction under this section has effect from the day specified in the direction (which may be a day earlier than that on which the direction is given). 10  
But a direction may not specify a day earlier than the day on which this section comes into force.”
- (2) In section 53 of that Act (contents of central lists) – 15
- (a) in subsection (1) –
- (i) for “Secretary of State” substitute “Welsh Ministers”, and
- (ii) after “hereditament” insert “in Wales”;
- (b) in subsection (2), after “list” insert “compiled for Wales”;
- (c) in subsection (5) – 20
- (i) after “list” insert “compiled for Wales”, and
- (ii) for “Secretary of State” substitute “Welsh Ministers”;
- (d) the heading becomes “**Contents of central lists for Wales**”.
- (3) In section 54 of that Act (central rating: liability), after subsection (7) insert –
- “(7A) Where, in a central non-domestic rating list compiled for England, more than one description of relevant non-domestic hereditament is shown against the ratepayer’s name for a chargeable day – 25
- (a) the reference in subsection (2)(a) to finding the chargeable amount for each chargeable day is to be read as a reference to finding the chargeable amount for each chargeable day in respect of each description of hereditament shown against the ratepayer’s name for that day, 30
- (b) the reference in subsection (4) to the chargeable amount for a chargeable day is to be read as a reference to the chargeable amount for a chargeable day in respect of a description of hereditament shown against the ratepayer’s name for that day, and 35
- (c) in that subsection, A is the rateable value shown for the day in the list against the ratepayer’s name in relation to that description of hereditament.” 40
- (4) In section 63A of that Act (disclosure of Revenue and Customs information), in subsection (4)(aa) (as inserted by paragraph 12 of Schedule 3), for “53” substitute “52A”.
- (5) In section 65A of that Act (Crown property), in subsection (7), after “affect” insert “the power conferred by section 52A(4) above or”. 45
- (6) In section 67 of that Act (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 shall include a reference to a hereditament which on that day falls within a description required to be shown for the day in the list, and 5
  - (b) a hereditament shall 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 10
    - (ii) it is occupied or 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.”; 15
- (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 above,”. 20

## 12 Power to require billing authorities to offer electronic billing, etc

In Schedule 9 to the Local Government Finance Act 1988 (non-domestic rating: administration), in paragraph 2, after sub-paragraph (2) insert—

- “(2ZA) Regulations under this Schedule may, in relation to England, include provision— 25
- (a) that the payee must, on the request of the ratepayer—
    - (i) serve notices on, or issue documents to, the ratepayer electronically;
    - (ii) supply information to the ratepayer electronically;
  - (b) that the payee must, on the request of a person who is the ratepayer in relation to more than one hereditament in the payee’s area, serve such notices, or issue such documents, in respect of those hereditaments as may be prescribed—
    - (i) by sending them to the ratepayer by a single electronic communication, or 30
    - (ii) by enabling the ratepayer to access them by means of a single account on a website; 35
  - (c) that the payee must, on the request of a person who is the ratepayer in relation to more than one hereditament in the payee’s area, supply such information in respect of those hereditaments as may be prescribed—
    - (i) by sending it to the ratepayer by a single electronic communication, 40
    - (ii) by sending it to the ratepayer by the same electronic communication by which notices or documents in respect of those hereditaments are served or issued, or 45

- (iii) by enabling the ratepayer to access it by means of a single account on a website.

In this sub-paragraph “electronic communication” has the same meaning as in the Electronic Communications Act 2000.”

**13 Power to issue guidance about notices relating to non-domestic rates** 5

In Schedule 9 to the Local Government Finance Act 1988 (non-domestic rating: administration), after paragraph 2 insert –

“2A (1) A billing authority in England must have regard to any guidance issued by the Secretary of State about –

- (a) the form in which rate demand notices must be served; 10  
(b) the contents of rate demand notices.

(2) In this paragraph –

“rate demand notice” means a notice served by a billing authority on a ratepayer stating –

- (a) the amount which the ratepayer is liable to pay to the authority, or its estimated amount, and 15  
(b) what payment or payments the ratepayer is required to make (by way of instalment or otherwise);

“ratepayer” has the same meaning as in paragraph 2 above.

(3) Sub-paragraph (1) is subject to any provision made by virtue of paragraph 2(2)(g), (ga) or (gb) above.” 20

**14 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. 25

(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. 30

**PART 3**

INFRASTRUCTURE SUPPLEMENTS

*Power to impose infrastructure supplements*

**15 Power to impose infrastructure supplements** 35

(1) A relevant authority has power to impose a levy, to be called an “infrastructure supplement”, on non-domestic ratepayers in its area.  
For the meaning of “relevant authority”, see section 16.

- (2) The purpose of imposing an infrastructure supplement is to raise money for expenditure on a project that the authority is satisfied will promote economic development in its area.
- (3) A person is a “non-domestic ratepayer” in the area of a relevant authority if the person is, as regards a hereditament in the authority’s area, subject to a non-domestic rate under –
  - (a) section 43 of the 1988 Act (occupiers of properties), or
  - (b) section 45 of that Act (owners of empty properties).
- (4) In this Part “the 1988 Act” means the Local Government Finance Act 1988.

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## 16 Relevant authorities

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- (1) In this Part “relevant authority” means –
  - (a) the Greater London Authority, or
  - (b) a mayoral combined authority, as defined by section 107A(8) of the Local Democracy, Economic Development and Construction Act 2009.
- (2) The functions of a mayoral combined authority under this Part are exercisable only by the mayor acting on behalf of the authority.
- (3) The power conferred on a relevant authority by section 15(1) may be exercised jointly with one or more other relevant authorities.
- (4) Where two or more relevant authorities are acting jointly by virtue of this section, a reference in this Part to a relevant authority is (except where there is contrary provision) to be read as a reference to those authorities acting jointly.

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## 17 Use of money raised by infrastructure supplements

- (1) A relevant authority must secure that the sums it receives in respect of an infrastructure supplement are used only for expenditure –
  - (a) on the project to which the infrastructure supplement relates, and
  - (b) that the authority would not have incurred had it not imposed the infrastructure supplement.
- (2) A relevant authority may use sums it receives in respect of an infrastructure supplement to make payments in respect of money loaned for the purpose of providing funding for the project to which the infrastructure supplement relates.
- (3) A relevant authority must not use sums it receives in respect of an infrastructure supplement to provide –
  - (a) housing;
  - (b) social services;
  - (c) education services;
  - (d) services for children;
  - (e) health services;
  - (f) services that the authority provides in the discharge of functions imposed by or under the Planning Acts (as defined by the Town and Country Planning Act 1990).
- (4) The Secretary of State may by regulations amend subsection (3) so as to add, vary or omit a reference to a matter.

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- (5) The Greater London Authority may make arrangements with a functional body for some or all of the sums that the Greater London Authority receives in respect of an infrastructure supplement imposed by it to be used by the body for expenditure on the project to which the infrastructure supplement relates.
- (6) Any reference in this Part to sums that a relevant authority receives in respect of an infrastructure supplement includes a reference to financial contributions made to it for the purpose of enabling the project to which the infrastructure supplement relates to be carried out. 5
- (7) The reference in subsection (6) to financial contributions made to a relevant authority includes financial contributions – 10
- (a) made for the purpose specified in subsection (6) to a billing authority which is a lower-tier authority in relation to the relevant authority, and
- (b) transferred to the relevant authority.
- (8) A lower-tier authority is, in relation to the Greater London Authority – 15
- (a) a London borough council, or
- (b) the Common Council of the City of London in its capacity as a local authority.
- (9) A lower-tier authority is, in relation to a mayoral combined authority, a county council or district council whose area forms part of the mayoral combined authority’s area. 20
- (10) Where the Greater London Authority makes arrangements under subsection (5) with a functional body, this section applies to the body’s use of sums that it receives in respect of the infrastructure supplement as it applies to the Authority’s use of sums that the Authority receives in respect of the infrastructure supplement. 25
- (11) Any reference in this Part to sums that a functional body receives in respect of an infrastructure supplement is a reference to – 30
- (a) sums that the Greater London Authority transfers to the body for the purposes of arrangements under subsection (5) that relate to the infrastructure supplement, and
- (b) financial contributions made to the body for the purpose specified in subsection (6).
- (12) In subsection (1)(b) as it is applied to a functional body by virtue of subsection (10), the reference to expenditure of the relevant authority is to be read as a reference to expenditure of the functional body. 35
- (13) In this Part “functional body” has the meaning given by section 424(1) of the Greater London Authority Act 1999.

*Conditions for imposing infrastructure supplements*

**18 Conditions for imposing infrastructure supplements**

- A relevant authority may not impose an infrastructure supplement unless – 40
- (a) it has published a document that sets out the proposal for the imposition of the infrastructure supplement (an “initial prospectus”),
- (b) it has consulted the relevant persons on the proposal (see section 20), and

- (c) it has published a document that sets out the arrangements for the imposition of the infrastructure supplement (a “final prospectus”).

## 19 Prospectus

- (1) Any initial or final prospectus must include the information specified in Schedule 4 (and may include such other information as the relevant authority thinks appropriate). 5
- (2) After publishing an initial or final prospectus, a relevant authority must –
  - (a) place an electronic copy of the published prospectus on its website, and
  - (b) make copies of the published prospectus available for inspection at its principal office at all reasonable times of the day. 10
- (3) In a case where two or more relevant authorities are acting jointly by virtue of section 16, each authority must separately –
  - (a) discharge the function of approving a final prospectus before publication, and
  - (b) comply with the duty imposed by subsection (2). 15
- (4) The Secretary of State may by regulations amend Schedule 4 so as to add, vary or omit a description of information.

## 20 Consultation

- (1) The relevant persons for the purposes of consultation on the proposal in an initial prospectus are –
  - (a) each person who will be liable to pay the infrastructure supplement;
  - (b) each lower-tier authority in relation to the relevant authority;
  - (c) such other persons as the relevant authority thinks appropriate. 20
- (2) A person is to be regarded for the purposes of subsection (1)(a) as a person who will be liable to pay an infrastructure supplement if the relevant authority thinks that the person will be liable to pay a chargeable amount for the first day of the chargeable period of the infrastructure supplement. 25
- (3) A person is also to be regarded for the purposes of subsection (1)(a) as a person who will be liable to pay an infrastructure supplement if the relevant authority thinks that the person –
  - (a) would, but for section 24, be liable to pay a chargeable amount for the first day of the chargeable period of the infrastructure supplement, and
  - (b) will be liable to pay a chargeable amount before the end of that period. 30
- (4) For the purposes of subsection (1)(c), a relevant authority must, in particular, think whether it would be appropriate to consult persons who the authority thinks might become liable to pay a chargeable amount before the end of the chargeable period of the infrastructure supplement. 35
- (5) The relevant authority must publish –
  - (a) the results of the consultation, and
  - (b) a revised version of an initial prospectus if, in the light of the consultation on the proposal in the prospectus, the authority thinks that it is necessary or appropriate to do so. 40
- (6) A reference in section 19 to an initial prospectus includes a reference to an initial prospectus revised under subsection (5) of this section.



- (7) A reference in subsection (2) or (3) to a chargeable amount does not include a reference to a chargeable amount of zero.
- (8) The Secretary of State may by regulations amend this section for the purposes of –
- (a) adding any person or description of person to be consulted in accordance with this section, and
  - (b) varying or removing any person or description added under paragraph (a).

*Liability to infrastructure supplements*

- 21 Liability to infrastructure supplements** 10
- (1) This section applies in relation to a person who, as regards a hereditament, is subject to a non-domestic rate under section 43 or 45 of the 1988 Act in respect of a financial year.
- (2) The person is, in relation to that hereditament and in respect of that year, subject to such infrastructure supplements as are imposed for that year by the relevant authority in whose area the hereditament is situated. 15
- (3) But a person subject to a non-domestic rate under section 45 of the 1988 Act (a “section 45 ratepayer”) is not subject to an infrastructure supplement if –
- (a) section 45A of that Act (empty properties: zero rating for charities and amateur sports clubs) applies to the hereditament, or 20
  - (b) the final prospectus for the infrastructure supplement states that section 45 ratepayers are not to be subject to the infrastructure supplement.
- (4) A person who is subject to an infrastructure supplement in relation to a hereditament in respect of a financial year is liable to pay in respect of that year an amount calculated by – 25
- (a) finding the chargeable amount for each chargeable day, and
  - (b) totalling the amounts found under paragraph (a).
- (5) A chargeable day is a day –
- (a) which falls within the financial year and the chargeable period of the infrastructure supplement, and 30
  - (b) on which the rateable value condition is met in relation to the hereditament (see section 22).
- (6) The chargeable period of an infrastructure supplement –
- (a) is the period for which the infrastructure supplement is imposed, and 35
  - (b) must not begin before the day on which the infrastructure supplement is imposed.
- (7) The length of the chargeable period of an infrastructure supplement must not exceed –
- (a) the length of the period specified as the chargeable period in the final prospectus, or 40
  - (b) if the length of the chargeable period is varied in accordance with section 26, the length of the period as varied.

- (8) Any reference in this Part to an infrastructure supplement imposed for a financial year is to an infrastructure supplement the chargeable period of which is or includes the whole or part of the financial year in question.
- (9) Subsection (3)(b) does not apply if, by virtue of section 26, section 45 ratepayers become subject to the infrastructure supplement. 5
- (10) See also –  
section 23, which contains provision regarding the determination of the chargeable amount, and  
section 24, which provides the relevant authority with a power to apply reliefs in relation to any infrastructure supplements that are imposed by the authority. 10

## 22 Rateable value condition

- (1) The rateable value condition is (unless subsection (4) applies) met in relation to a hereditament on any day on which the rateable value of the hereditament exceeds the rateable value threshold. 15
- (2) The “rateable value threshold” is –  
(a) the amount specified in the final prospectus (which must not be lower than the prescribed amount), or  
(b) if an amount has not been so specified, the prescribed amount.
- (3) The “prescribed amount” means the amount prescribed in regulations made by the Secretary of State for the purposes of this section. 20
- (4) This subsection applies if –  
(a) part only of a hereditament is occupied, and  
(b) section 45 ratepayers are not subject to the infrastructure supplement.
- (5) If subsection (4) applies, the rateable value condition is met in relation to the hereditament on any day on which the rateable value of the occupied part exceeds the rateable value threshold. 25
- (6) For the purposes of a case where subsection (4) applies, the relevant authority may require the valuation officer for the billing authority in whose area the hereditament is situated –  
(a) to apportion the rateable value of the hereditament between the occupied and unoccupied parts, and  
(b) to certify the apportionment to the relevant authority. 30
- (7) The relevant authority may, for those purposes, rely on an apportionment under section 44A of the 1988 Act if satisfied that the apportionment will be accurate for those purposes. 35
- (8) The Secretary of State may by regulations make provision –  
(a) for the proposal of alterations to a certificate under subsection (6);  
(b) for an appeal in relation to a certificate under that subsection to a valuation tribunal for the purposes of section 55 of the 1988 Act. 40
- (9) Regulations under subsection (8) –  
(a) may include such provision for the purposes of this Part as may be included in regulations under subsections (3) to (7) of section 55 of the 1988 Act for the purposes of that Act;



- (b) may amend, or apply (with or without modifications), any provision of regulations made under any of those subsections.
- (10) Accordingly, provision by virtue of subsection (8) as to the period for which or day from which an alteration to a certificate is to have effect may have retrospective effect; and provision by virtue of that subsection may require the retrospective effect to be indicated on the certificate as altered. 5
- (11) For the purposes of this Part, the rateable value of a hereditament on a day is the rateable value of that hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated. 10

### 23 Chargeable amount

- (1) This section applies for determining the chargeable amount for a chargeable day in relation to a hereditament.
- (2) Subject to section 24, the amount is calculated by using the formula –
- $$\frac{A \times B}{C}$$
- 15
- where –
- “A” is –
- (a) the rateable value of the hereditament on the chargeable day, or
- (b) if section 22(4) applies, the rateable value of the occupied part of the hereditament on that day; 20
- “B” is the multiplier for the infrastructure supplement for the financial year (expressed to no more than three decimal places);
- “C” is the number of days in the financial year.
- (3) If a relevant authority imposes only one infrastructure supplement for a financial year, the multiplier for that infrastructure supplement for that year must not exceed 0.02. 25
- (4) If a relevant authority imposes more than one infrastructure supplement for a financial year, the total of the multipliers for those infrastructure supplements for that year must not exceed 0.02.
- (5) Subject to subsections (3) and (4), the multiplier for an infrastructure supplement for a financial year must not exceed – 30
- (a) the amount specified as the multiplier in the final prospectus, or
- (b) if the specified amount is varied in accordance with section 26, the amount as varied.
- (6) If section 45 ratepayers are subject to the infrastructure supplement, subsection (7) applies in a case where – 35
- (a) part only of a hereditament is occupied, and
- (b) an order under section 45(4A) of the 1988 Act is in force (and would apply to the hereditament if none of it were occupied).
- (7) Subsection (2) has effect as if for the definition of “A” there were substituted – 40
- ““A” is the sum of –
- (a) the rateable value of the occupied part of the hereditament on the chargeable day, and

- (b) the rateable value of the unoccupied part on that day, divided by the number prescribed as “N” under section 45(4A) of the 1988 Act.”

## **24 Infrastructure supplement relief**

- (1) A relevant authority that imposes an infrastructure supplement may apply such reliefs in relation to the infrastructure supplement as it thinks appropriate. 5
- (2) If a relevant authority applies a relief in relation to an infrastructure supplement, the chargeable amount for a chargeable day in relation to a hereditament is determined in accordance with the rules set by the authority for the application of the relief. 10
- (3) A relevant authority may not apply a relief in relation to an infrastructure supplement unless the rules for the application of the relief are set out in the final prospectus for the infrastructure supplement or have effect by virtue of section 26. 15

## **25 Regulations to deal with joint ownership, joint occupation or death**

- (1) The Secretary of State may by regulations make provision for cases where a hereditament is owned or occupied by more than one person at a particular time.
- (2) Regulations under subsection (1) – 20
  - (a) may include such provision for the purposes of this Part as may be included in regulations under section 50 of the 1988 Act (cases of joint ownership or occupation) for the purposes of that Act;
  - (b) may amend, or apply (with or without modifications), a provision of regulations made under that section. 25
- (3) The Secretary of State may by regulations make provision for cases where a person who has died was (or is alleged to have been) subject to an infrastructure supplement.
- (4) Regulations under subsection (3) – 30
  - (a) may include such provision for the purposes of this Part as may be included in regulations under section 63 of the 1988 Act (cases of death) for the purposes of that Act;
  - (b) may amend, or apply (with or without modifications), any provision of regulations made under that section.

*Variation of infrastructure supplements* 35

## **26 Variation of infrastructure supplements**

A relevant authority may vary an infrastructure supplement in so far as the variation is of a kind that may be made in accordance with the final prospectus.

*Administration of infrastructure supplements***27 Notice to billing authorities before start of financial year**

- (1) A relevant authority must, for each financial year for which it intends to impose an infrastructure supplement, give a written notice relating to the infrastructure supplement to each billing authority which is a lower-tier authority in relation to the relevant authority. 5
- (2) The notice must –
- (a) if the infrastructure supplement is to be imposed for part only of the year, specify the part of the year for which it is to be imposed,
  - (b) specify the multiplier for the infrastructure supplement for the year, 10
  - (c) state whether persons who, as regards hereditaments in the billing authority's area, are section 45 ratepayers are to be subject to the infrastructure supplement, and
  - (d) specify whether a relief under section 24 is to be applied in relation to the infrastructure supplement (and, if so, set out the rules for its application). 15
- (3) The notice must be given before 31 December in the financial year preceding that for which the relevant authority intends to impose the infrastructure supplement.
- (4) Where more than one infrastructure supplement is to be imposed by the relevant authority for the year, the notice – 20
- (a) may relate to some or all of the infrastructure supplements in question, but
  - (b) if it does so, must set out the information required under subsection (2) separately for each infrastructure supplement to which the notice relates. 25

**28 Notice to billing authorities during financial year**

- (1) This section applies if a relevant authority –
- (a) intends to impose an infrastructure supplement for a financial year, but
  - (b) has not, for that year, given a notice under section 27 in relation to the infrastructure supplement. 30
- (2) This section also applies if a relevant authority –
- (a) varies an infrastructure supplement in accordance with section 26, and
  - (b) thinks that, as a result of the variation, new calculations are required to find the chargeable amounts that some or all of those subject to the infrastructure supplement are liable to pay. 35
- (3) The relevant authority must give a written notice relating to the infrastructure supplement to each billing authority which is a lower-tier authority in relation to the relevant authority.
- (4) A notice given for the purposes of a case within subsection (1) must comply with section 27(2). 40
- (5) A notice given for the purposes of a case within subsection (2) must specify the variation to be made by virtue of section 26.

## 29 Calculations for financial year

- (1) This section applies if a billing authority which is a lower-tier authority in relation to a relevant authority receives a notice from the relevant authority under section 27 or 28.
- (2) The billing authority must calculate the chargeable amount that each person who is to be subject to the infrastructure supplement to which the notice relates is to be liable to pay in respect of the financial year. 5
- (3) If a billing authority receives a notice given for the purposes of a case within subsection (2) of section 28, the duty imposed on the authority by subsection (2) of this section applies only in so far as new calculations are required to be made as a result of the variation specified in the notice. 10
- (4) A calculation under this section must be made in accordance with section 21(4).

## 30 Collection and enforcement

- (1) The Secretary of State may by regulations make provision in relation to the collection and recovery of sums due in respect of an infrastructure supplement. 15
- (2) Regulations under this section –
  - (a) may include such provision for the purposes of this Part as may be included in regulations under paragraphs 1 to 4A of Schedule 9 to the 1988 Act (collection and recovery of non-domestic rates) for the purposes of that Act; 20
  - (b) may amend, or apply (with or without modifications), any provision of regulations made under any of those paragraphs;
  - (c) may confer on a billing authority for the purposes of this Part a power corresponding to that conferred on a billing authority by section 62A of the 1988 Act (taking control of goods) for the purposes of that Act. 25
- (3) After the imposition of an infrastructure supplement has come to an end, a billing authority may seek to collect or recover sums in respect of the infrastructure supplement in so far as the sums became payable to it before the imposition of the infrastructure supplement came to an end.
- (4) Regulations under this section may provide that, if the project to which an infrastructure supplement relates is abandoned (or, where an infrastructure supplement relates to only certain aspects of a project, those aspects are abandoned), the imposition of the infrastructure supplement is to be treated for the purposes of subsection (3) as having come to an end –
  - (a) at the time of the abandonment, or 35
  - (b) at such other time as may be prescribed in the regulations.
- (5) In section 11 of the State Immunity Act 1978 (no immunity from proceedings relating to liability to value added tax, rates, etc.), the reference to liability for rates includes a reference to liability for an infrastructure supplement.

## 31 Administrative expenses 40

- (1) Regulations under section 30 may authorise a billing authority to use a prescribed proportion of such sums as it collects or recovers in respect of an infrastructure supplement to meet expenses it incurs in the collection or recovery (“administrative expenses”).

- (2) Provision by virtue of subsection (1) may, in particular, amend section 90 of the 1988 Act (payments to and from collection funds).
- (3) If the chargeable period of an infrastructure supplement begins, or a variation of an infrastructure supplement takes effect, later than the first day of a financial year, the relevant authority may not, in respect of that financial year, act in reliance on provision made by virtue of subsection (1). 5
- (4) In so far as a billing authority incurs administrative expenses in response to a notice given by a relevant authority under section 28, those expenses must be met by the relevant authority.
- (5) But the relevant authority may not meet those expenses by – 10
- (a) using sums that it receives in respect of the infrastructure supplement, or
- (b) directing the billing authority to retain from sums it is required to transfer to the relevant authority in respect of the infrastructure supplement a sum equivalent to the amount that the relevant authority is required to pay. 15
- (6) The amount that a relevant authority is required to pay under subsection (4) must not exceed such amount as may be prescribed by regulations under section 30 (or as is to be determined in accordance with such formula as may be prescribed by regulations under that section). 20
- (7) Any reference in this Part to sums that a billing authority collects in respect of an infrastructure supplement includes a reference to financial contributions made to it for the purpose of enabling the project to which the infrastructure supplement relates to be carried out.

*Supplementary* 25

**32 Provision of information**

- (1) A relevant authority may require each billing authority which is a lower-tier authority in relation to the relevant authority to provide it with – 30
- (a) the address and rateable value of each hereditament shown in the local non-domestic rating list maintained for the billing authority;
- (b) the name and address of each person who, as regards a hereditament shown in the list, is subject to a non-domestic rate under section 43 or 45 of the 1988 Act;
- (c) such other information for the purposes of this Part as the relevant authority may specify. 35
- (2) A billing authority must comply with a requirement imposed on it under this section.
- (3) A requirement under this section –
- (a) must be in writing, and
- (b) must be accompanied by such fee (if any) as the billing authority may charge for complying with the requirement. 40
- (4) A relevant authority –
- (a) may not use information provided to it under this section except in so far as is necessary for the purposes of this Part, and

- (b) may not disclose the information (except in accordance with an enactment, in pursuance of an order of a court or with the consent of any person to whom the information relates).
- (5) In this section “enactment” includes an enactment contained in a local or private Act or comprised in subordinate legislation (within the meaning of the Interpretation Act 1978). 5

### 33 Guidance

- (1) In carrying out functions imposed by or by virtue of this Part, a relevant authority must have regard to such guidance as the Secretary of State may give.
- (2) Guidance given under this section may, in particular, relate to— 10
  - (a) the kinds of projects which may, and may not, be regarded as appropriate ones in relation to which to impose infrastructure supplements;
  - (b) the carrying out by a relevant authority of an assessment for the purposes of paragraph 6 of Schedule 4; 15
  - (c) the discharge of the duty imposed by section 17(1);
  - (d) expenditure which may, and may not, be regarded as an appropriate use for money raised from the imposition of an infrastructure supplement;
  - (e) the contents of an initial or final prospectus (in particular, the level of detail to provide); 20
  - (f) the reliefs which may, and may not, be regarded as appropriate ones to be applied in relation to infrastructure supplements.

### 34 Regulations

- (1) Any power to make regulations under this Part is exercisable by statutory instrument. 25
- (2) Regulations under this Part—
  - (a) may make provision which applies generally or only for specified cases or which applies subject to specified exceptions;
  - (b) may make different provision for different purposes or in relation to different areas; 30
  - (c) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (3) A statutory instrument containing (whether alone or with other provision) regulations mentioned in subsection (4) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament. 35
- (4) The regulations are—
  - (a) regulations under section 17(4) (power to vary etc. matters for which money raised from the imposition of an infrastructure supplement may not be used); 40
  - (b) regulations under section 19(4) (power to amend Schedule 4);
  - (c) regulations under section 20(8) (power to amend categories of relevant persons to be consulted under section 20);



- (d) regulations under section 30 which include provision within section 31(2) (power to amend section 90 of the 1988 Act).
- (5) A statutory instrument containing regulations under this Part, other than regulations mentioned in subsection (4), is subject to annulment in pursuance of a resolution of either House of Parliament. 5

*General*

**35 Crown application**

This Part binds the Crown.

**36 Interpretation of Part 3**

- In this Part – 10
- “billing authority” has the meaning given by section 144(2) of the 1988 Act;
  - “chargeable amount” is to be read in accordance with section 23;
  - “chargeable day” has the meaning given by section 21(5);
  - “chargeable period” has the meaning given by section 21(6); 15
  - “final prospectus” has the meaning given by section 18(c);
  - “financial year” has the meaning given by section 145(3) of the 1988 Act;
  - “functional body” has the meaning given by section 17(13);
  - “hereditament” has the meaning given by section 64 of the 1988 Act;
  - “infrastructure supplement” has the meaning given by section 15(1); 20
  - “initial prospectus” has the meaning given by section 18(a);
  - “local non-domestic rating list” has the meaning given by section 41(1) of the 1988 Act;
  - “lower-tier authority” has the meaning given by section 17(8) and (9);
  - “non-domestic ratepayer” has the meaning given by section 15(3); 25
  - “rateable value”, in relation to a hereditament, has the meaning given by section 22(11);
  - “rateable value threshold” has the meaning given by section 22(2);
  - “relevant authority” has the meaning given by section 16(1);
  - “section 45 ratepayer” has the meaning given by section 21(3); 30
  - “the 1988 Act” has the meaning given by section 15(4).

**PART 4**

OTHER LOCAL LEVIES

*Property owner levy*

**37 Business improvement districts: property owner arrangements and levy 35**

Schedule 5 contains provision enabling billing authorities in England to make property owner arrangements and impose property owner levy in business improvement districts.

*Business rate supplement*

**38 Power of mayoral combined authorities to impose business rate supplements**

- (1) The Business Rate Supplements Act 2009 is amended as follows.
- (2) In section 2 (definition of “levying authority”) –
  - (a) in subsection (1), after paragraph (d) insert – 5  
“*(e) a mayoral combined authority, as defined by section 107A(8) of the Local Democracy, Economic Development and Construction Act 2009.*”, and
  - (b) after that subsection insert –
    - “(1A) The functions of a mayoral combined authority under this Act are exercisable only by the mayor acting on behalf of the authority.” 10
- (3) In section 3 (use of money raised by a BRS), in subsection (8), after paragraph (b) insert –
  - “(c) in relation to a mayoral combined authority, a county council or district council whose area forms part of the mayoral combined authority’s area.” 15
- (4) In section 5 (prospectus), in subsection (2), at the end insert “or a mayoral combined authority.”

**PART 5** 20

FINAL PROVISIONS

**39 Power to make consequential provision**

- (1) The Secretary of State may by regulations make provision that is consequential on any provision of this Act.
- (2) The power to make regulations under this section – 25
  - (a) is exercisable by statutory instrument;
  - (b) includes power to make different provision for different purposes or in relation to different areas;
  - (c) includes power to make transitional, transitory or saving provision;
  - (d) includes power to make provision having effect in relation to times before this Act is passed, provided that it does not increase any person’s liability to non-domestic rates under Part 3 of the Local Government Finance Act 1988; 30
  - (e) may, in particular, be exercised by amending, repealing or revoking any provision made by or under primary legislation passed before, or in the same Session as, this Act. 35
- (3) A statutory instrument that contains (whether alone or with other provision) regulations under this section that amend or repeal any provision of primary legislation may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament. 40
- (4) Any other statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of either House of Parliament.



- (5) In this section “primary legislation” means –
- (a) an Act of Parliament;
  - (b) a Measure or Act of the National Assembly for Wales.

#### 40 Financial provisions

- There is to be paid out of money provided by Parliament – 5
- (a) any expenditure incurred by the Secretary of State in consequence of this Act, and
  - (b) any increase attributable to this Act in the sums payable under any other Act out of money so provided.

#### 41 Extent

This Act extends to England and Wales only. 10

#### 42 Commencement and short title

- (1) The following provisions of this Act come into force on the day on which this Act is passed –
  - (a) sections 8, 13 and 14 and Schedule 3; 15
  - (b) sections 39 to 41 and this section;
  - (c) any power to make regulations under or by virtue of this Act.
- (2) The remaining provisions of this Act come into force in accordance with provision contained in regulations made by the Secretary of State by statutory instrument. 20
- (3) Regulations under subsection (2) may –
  - (a) make different provision for different purposes or in relation to different areas;
  - (b) make such transitory or transitional provision, or savings, as the Secretary of State considers necessary or expedient, including (in particular) such adaptations of provisions of this Act brought into force as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force. 25
- (4) This Act may be cited as the Local Government Finance Act 2017.

## SCHEDULES

### SCHEDULE 1

Section 1

#### LOCAL RETENTION OF 100% OF NON-DOMESTIC RATES

##### PART 1

#### AMENDMENTS OF SCHEDULE 7B TO THE 1988 ACT

5

##### *Introductory*

- 1 Schedule 7B to the 1988 Act (local retention of non-domestic rates) is amended as follows.

##### *Non-domestic rating accounts*

- 2 Part 1 (main non-domestic rating accounts) is amended as follows. 10
- 3 (1) Paragraph 1 (main non-domestic rating accounts) is amended as follows.
- (2) In sub-paragraph (1), for “a “main non-domestic rating account”” substitute “the “non-domestic rating account””.
- (3) In sub-paragraph (2) –
- (a) for “Each such account” substitute “The non-domestic rating account for a year”; 15
- (b) for “a main non-domestic rating account” substitute “such an account”.
- (4) In sub-paragraph (3) –
- (a) in paragraph (a), for “each such account” substitute “the non-domestic rating account for a year”; 20
- (b) in paragraph (b), for “each such account” substitute “the account”.
- (5) The heading before paragraph 1 becomes “*Non-domestic rating accounts*”.
- 4 (1) Paragraph 2 (credits and debits) is amended as follows.
- (2) For sub-paragraphs (1) and (2) substitute – 25
- “(1) For each year there are to be credited (as items of account) to the non-domestic rating account kept for the year such relevant receipts as the Treasury may direct.
- (1A) In sub-paragraph (1) “relevant receipts”, in relation to a year, means – 30
- (a) amounts received under Part 3 of this Act by the Secretary of State in the year, and

	(b) other amounts received under this Act by the Secretary of State in the year in connection with non-domestic rates.	
	(2) For each year there are to be debited (as items of account) to the non-domestic rating account kept for the year such relevant payments as the Treasury may direct.	5
	(2A) In sub-paragraph (2) “relevant payments”, in relation to a year, means –	
	(a) payments made under Part 3 of this Act by the Secretary of State in the year, and	
	(b) other payments made under this Act by the Secretary of State in the year in connection with non-domestic rates.”	10
	(3) For sub-paragraph (3) substitute –	
	“(3) An amount may also be debited (as an item of account) to the non-domestic rating account kept for a year if it is for use for the purposes of local government in England.”	15
	(4) Omit sub-paragraph (4).	
5	(1) Paragraph 3 (end of year calculations) is amended as follows.	
	(2) In sub-paragraph (1), omit “main” (in both places where it occurs).	
	(3) In sub-paragraph (2), omit “main” (in both places where it occurs).	
	(4) In sub-paragraph (3), omit “main” (in both places where it occurs).	20
6	The heading of Part 1 becomes “NON-DOMESTIC RATING ACCOUNTS”.	
<i>Abolition of local government finance reports</i>		
7	Omit Part 2 (which provides for the determination of the central and local share and the preparation of a local government finance report specifying those shares).	25
<i>Payments by billing authorities to major precepting authorities</i>		
8	Part 4 (payments by billing authorities in England to major precepting authorities in England) is amended as follows.	
9	In paragraph 9 (regulations about payments), omit sub-paragraphs (2) and (8).	30
10	Omit paragraph 11.	
<i>Principal payments in connection with local retention of non-domestic rates</i>		
11	Part 5 (principal payments in connection with local retention of non-domestic rates) is amended as follows.	
12	(1) Paragraph 12 (determination of payments) is amended as follows.	35
	(2) In sub-paragraph (1) –	
	(a) for “The local government finance report for a year must specify” substitute “The Secretary of State must specify, for each year,”;	

- (b) for ““the basis of calculation”” substitute “the “principles of allocation””.
- (3) After sub-paragraph (1) insert –
- “(1A) The principles of allocation for a year must be specified in a statement (a “principles of allocation statement”) made by the Secretary of State. 5
- (1B) A principles of allocation statement may specify the principles of allocation for such year or years (“relevant years”) as are specified in the statement.
- (1C) If before the beginning of a relevant year the Secretary of State makes a principles of allocation statement specifying revised principles of allocation for that year, the revised principles of allocation have effect for that year.” 10
- (4) For sub-paragraph (2) substitute –
- “(2) Before making a principles of allocation statement, the Secretary of State must consult such representatives of local government as the Secretary of State thinks fit about the general nature of the principles of allocation. 15
- (3) As soon as is reasonably practicable after making a principles of allocation statement, the Secretary of State must send a copy of the statement to each relevant authority.” 20
- (5) The heading before paragraph 12 becomes “*Principles of allocation*”.
- 13 (1) Paragraph 13 (calculations following local government finance report) is amended as follows.
- (2) For sub-paragraph (1) substitute – 25
- “(1) This paragraph applies where the Secretary of State makes a principles of allocation statement.”
- (3) In sub-paragraph (2) –
- (a) for the words from the beginning to “approved” substitute “Before the beginning of each relevant year”; 30
- (b) after “must” insert “, for that relevant year”.
- (4) In sub-paragraph (3) –
- (a) for “the year to which the report relates” substitute “a relevant year”;
- (b) after “make” insert “for the relevant year”.
- (5) In sub-paragraph (4), for the words from “is not exercisable” to the end substitute “for a year is not exercisable after the making of any amending statement for the year under paragraph 15.” 35
- (6) In sub-paragraph (5), for “the basis of calculation specified in the report” substitute “the principles of allocation specified in the statement”.
- (7) The heading before paragraph 13 becomes “*Determination of payments for a relevant year*”. 40
- 14 (1) Paragraph 14 (payments following local government finance report) is amended as follows.

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- (2) In sub-paragraph (1), after “Secretary of State” (where it first occurs) insert “for a relevant year”.
- (3) In sub-paragraph (2), after “relevant authority” insert “for a relevant year”.
- (4) In sub-paragraph (11) –
- (a) after “sub-paragraph (1)” insert “for a relevant year”, and 5
  - (b) in paragraph (a), for “the year to which the local government finance report relates” substitute “the relevant year”.
- (5) In sub-paragraph (12) –
- (a) after “sub-paragraph (2)” insert “for a relevant year”, and
  - (b) in paragraph (b), for “the year to which the local government finance report relates” substitute “the relevant year”. 10
- (6) In sub-paragraph (13) –
- (a) after “sub-paragraph (6) or (7)” insert “for a relevant year”, and
  - (b) in paragraph (a), for “the year to which the local government finance report relates” substitute “the relevant year”. 15
- (7) In sub-paragraph (14) –
- (a) after “sub-paragraph (9) or (10)” insert “for a relevant year”, and
  - (b) for “the year to which the local government finance report relates” substitute “the relevant year”.
- (8) The heading before paragraph 14 becomes “*Making of payments for a relevant year*”. 20
- 15 (1) Paragraph 15 (amending reports) is amended as follows.
- (2) For sub-paragraphs (1) and (2) substitute –
- “(1) After a principles of allocation statement has been made, the Secretary of State may make an amending statement for such relevant year or years as are specified in the amending statement. 25
  - (2) An amending statement under this paragraph for a relevant year must contain amendments to the principles of allocation specified for the year in the principles of allocation statement.
- (2A) An amending statement for a relevant year – 30
- (a) may be made at any time before the end of the year following the relevant year, but
  - (b) may not be made for any relevant year following the year in which the amending statement is made.
- (2B) Only one amending statement may be made for each relevant year.” 35
- (3) For sub-paragraph (3) substitute –
- “(3) Before making an amending statement, the Secretary of State must consult such representatives of local government as the Secretary of State thinks fit about the general nature of the amendments the Secretary of State proposes to make.” 40
- (4) Omit sub-paragraph (4).
- (5) In sub-paragraph (5) –

- (a) for “after the report is laid before the House of Commons” substitute “after making an amending statement under this paragraph”;
  - (b) for “report” substitute “amending statement”.
- (6) Omit sub-paragraph (6).
- (7) The heading before paragraph 15 becomes “*Amending statements*”. 5
- 16 (1) Paragraph 16 (calculations following amending report) is amended as follows.
  - (2) In sub-paragraph (1), for the words from “if” to the end substitute “if an amending statement for a year is made under paragraph 15.”
  - (3) In sub-paragraph (2), for “after the amending report has been approved” substitute “after making the amending statement”. 10
  - (4) In sub-paragraph (3), after “make” insert “for the year”.
  - (5) In sub-paragraph (4) –
    - (a) after “sub-paragraph (3)” insert “for a year”;
    - (b) in paragraph (a), for “the year to which the amending report relates” substitute “that year”; 15
    - (c) in paragraph (b), for the words from “amending report” to the end substitute “amending statement is made.”
  - (6) In sub-paragraph (5), for the words from “basis of calculation” to the end substitute “principles of allocation specified in the principles of allocation statement as amended by the amending statement.” 20
  - (7) The heading before paragraph 16 becomes “*Calculations following amending statement*”.
- 17 (1) Paragraph 17 (payments following amending report) is amended as follows.
  - (2) In sub-paragraph (9)(a), for “amending report” substitute “amending statement”. 25
  - (3) In sub-paragraph (10), for “amending report” substitute “amending statement”.
  - (4) The heading before paragraph 17 becomes “*Payments following amending statement*”. 30

*Abolition of levy payments*

- 18 (1) Omit Part 6 (levy accounts).
- (2) In Part 7 (levy payments, safety net payments and distribution of remaining balance), omit –
  - (a) paragraphs 22 to 24 (levy payments), and 35
  - (b) paragraphs 29 and 30 (calculation and distribution of remaining balance on levy account).
- (3) The heading of Part 7 becomes “SAFETY NET PAYMENTS”.

*Safety net payments*

- 19 Part 7 is amended as follows. 40

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- 20 (1) Paragraph 25 (regulations about calculation of safety net payments) is amended as follows.
- (2) For sub-paragraph (2) substitute –
- “(2) The regulations may, in particular, make provision about the timing of calculations for a year.” 5
- (3) In sub-paragraph (3)(d), at the end insert “(including estimates of any of the amounts mentioned in paragraphs (a) to (c)).”
- 21 In paragraph 26 (calculation of safety net payments), omit sub-paragraphs (2) and (5).
- 22 (1) Paragraph 27 (safety net payments following calculations) is amended as follows. 10
- (2) After sub-paragraph (1) insert –
- “(1A) The Secretary of State may by regulations make provision about the time and manner in which a safety net payment is to be made (including for payment by instalments).” 15
- (3) Omit sub-paragraphs (2) and (3).
- 23 After paragraph 27 insert –
- “Safety net reconciliation payments*
- 27A (1) The Secretary of State may by regulations make provision for a payment (a “safety net reconciliation payment”) to be made by the Secretary of State to a relevant authority, or by a relevant authority to the Secretary of State, where – 20
- (a) a calculation of a safety net payment is made by reference to an estimate of an amount, and
- (b) it is subsequently determined that the actual amount is more or less than the estimate. 25
- (2) The regulations may, in particular, make provision –
- (a) for calculating whether a safety net reconciliation payment is to be made and, if so, the amount of the payment;
- (b) about the timing of such a calculation; 30
- (c) about the notification of the results of such a calculation to the relevant authority to whom it relates;
- (d) about the time and manner in which such a payment is to be made (including for payment by instalments).”
- 24 Omit paragraph 28 (regulations about payments on account). 35

*Pooling of authorities*

- 25 Part 9 (pooling of authorities) is amended as follows.
- 26 (1) Paragraph 34 (designation of pool of authorities) is amended as follows.
- (2) After sub-paragraph (1) insert –
- “(1A) Before making a designation the Secretary of State must consult – 40



- (a) every relevant authority that would be affected by the designation, and
  - (b) any other person appearing to the Secretary of State to have an interest in it.”
- (3) Omit sub-paragraph (2). 5
- (4) For sub-paragraph (3) substitute –
  - “(3) The Secretary of State may revoke a designation.”
- (5) In sub-paragraph (5), for the words from “paragraph 12(2)” to the end substitute “paragraph 13(6) (notification of whether any payments are to be made by or to a relevant authority under paragraph 14(1) or (2)).” 10
- (6) Omit sub-paragraph (6).
- (7) In sub-paragraph (8) –
  - (a) for “paragraph 12(2)” substitute “paragraph 13(6)”;
  - (b) omit “, unless sub-paragraph (9) applies”.
- (8) Omit sub-paragraph (9). 15
- 27 After paragraph 34 insert –
  - “34A(1) A designation under paragraph 34 must specify a lead authority to exercise the functions specified in the designation.
  - (2) The Secretary of State may vary a designation by –
    - (a) specifying a different authority as the lead authority, 20
    - (b) specifying additional functions to be exercised by the lead authority, or
    - (c) varying or removing any function specified in the designation under this paragraph.
  - (3) Before varying a designation under sub-paragraph (2), the Secretary of State must consult the authorities covered by the designation. 25
  - (4) After varying a designation under sub-paragraph (2), the Secretary of State must notify those authorities.”
- 28 In paragraph 35 (conditions to which designations are subject), in sub-paragraph (1), for the words from “subject to” to the end substitute “subject to one or more conditions requiring the authorities to which the designation relates, if it is revoked, to take the steps specified in the conditions before the revocation takes effect.” 30
- 29 (1) Paragraph 36 (effect of designation in relation to Part 5) is amended as follows. 35
  - (2) In sub-paragraph (2), for “amending report” substitute “amending statement”.
  - (3) In sub-paragraph (3) –
    - (a) in paragraph (a) – 40
      - (i) for “the local government finance report for the year” substitute “a principles of allocation statement”;



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- (ii) for “an amending report under paragraph 15 in relation to that report” substitute “an amending statement under paragraph 15 for any year specified in that principles of allocation statement”;
  - (iii) after “pool” insert “for the year”; 5
  - (b) in paragraph (b) –
    - (i) for “local government finance report” substitute “principles of allocation statement”;
    - (ii) for “amending report” substitute “amending statement”.
  - (4) In sub-paragraph (4), for “reports” substitute “statements”. 10
  - 30 (1) Paragraph 37 (effect of designation in relation to Part 7) is amended as follows.
    - (2) In sub-paragraph (1), for the words from “paragraph” to “account)” substitute “paragraph 25 or 27A (safety net payments and reconciliation payments)”. 15
    - (3) Omit sub-paragraphs (3), (5) and (6).
    - (4) In sub-paragraph (7) –
      - (a) in paragraph (a), for “paragraph 22, 25, 28 or 30” substitute “paragraph 25 or 27A”, and
      - (b) in paragraph (b), for the words from “under” to “regulations” substitute “under paragraph 26 based on regulations under paragraph 25, or calculations under regulations made under paragraph 27A,”. 20
    - (5) In sub-paragraph (8), for the words from “paragraphs” to “apply” substitute “neither paragraph 27 (safety net payments following calculations), nor any requirement to make a payment under regulations made under paragraph 27A, applies”. 25
  - 31 In paragraph 38 (further provisions about effect of designation), in sub-paragraph (3), for “appointed in accordance with conditions under paragraph 35(1)” substitute “specified in accordance with paragraph 34A”. 30

*Other consequential amendments*

- 32 Part 10 is amended as follows.
- 33 (1) In paragraph 39 (designation of areas), sub-paragraph (1)(d) is amended as follows.
  - (2) Omit sub-paragraphs (i), (ii), (vii), (ix) and (x). 35
  - (3) In sub-paragraph (v), for “(calculations following local government finance report)” substitute “(determination of payments for a relevant year)”.
  - (4) In sub-paragraph (vi), for “amending report” substitute “amending statement”.
  - (5) After sub-paragraph (viii) insert – 40
    - “(viiiia) regulations under paragraph 27A (safety net reconciliation payments).”

- 34 (1) In paragraph 40 (designation of classes of hereditament), sub-paragraph (1)(d) is amended as follows.
- (2) Omit sub-paragraphs (i), (ii), (vii), (ix) and (x).
- (3) In sub-paragraph (v), for “(calculations following local government finance report)” substitute “(determination of payments for a relevant year)”. 5
- (4) In sub-paragraph (vi), for “amending report” substitute “amending statement”.
- (5) After sub-paragraph (viii) insert –  
“(viiiia) regulations under paragraph 27A (safety net reconciliation payments).” 10
- 35 (1) In Part 11, paragraph 45 (interpretation) is amended as follows.
- (2) Omit the entries for the following expressions –  
“basis of calculation”,  
“the central share”,  
“local government finance report”, 15  
“the local share”,  
“levy account”,  
“levy payment”.
- (3) In the entry for “main non-domestic rating account”, omit “main”.
- (4) After the entry for “pool of authorities” insert – 20  
““principles of allocation” has the meaning given by paragraph 12(1);  
“principles of allocation statement” has the meaning given by paragraph 12(1A);”.
- (5) After the entry for “relevant authority” insert – 25  
““relevant year”, in relation to a principles of allocation statement, has the meaning given by paragraph 12(1B);”.
- (6) After the entry for “safety net payment” insert –  
““safety net reconciliation payment” has the meaning given by paragraph 27A(1);” 30

## PART 2

### AMENDMENTS OF OTHER LEGISLATION

#### Local Government Finance Act 1988

- 36 (1) Section 76 of the Local Government Finance Act 1988 (interpretation of Part 5) is amended as follows. 35
- (2) In subsection (4), for “Secretary of State” substitute “Welsh Ministers”.
- (3) In subsection (5) –  
(a) for “Secretary of State” substitute “Welsh Ministers”, and  
(b) for “him” substitute “them”.
- (4) Omit subsection (6). 40

- 
- 37 (1) Section 90 of that Act (payments to and from collection funds) is amended as follows.
- (2) In subsection (1) –
- (a) in paragraph (d)(i), for “following local government finance report” substitute “for a relevant year”; 5
  - (b) in paragraph (d)(iii), for “amending report” substitute “amending statement”;
  - (c) in paragraph (da), omit sub-paragraphs (i) and (iii).
- (3) In subsection (2) –
- (a) in paragraph (c)(i), for “following local government finance report” substitute “for a relevant year”; 10
  - (b) in paragraph (c)(iii), for “amending report” substitute “amending statement”;
  - (c) in paragraph (ca), omit sub-paragraphs (i) and (iv).
- 38 In section 140 of that Act (separate administration in England and Wales), in subsection (2), omit paragraph (d) (so far as it has not already been repealed). 15
- 39 (1) Section 141 of that Act (payments to and from authorities) is amended as follows.
- (2) In subsection (5)(b), omit “79(2),”. 20
- (3) In subsection (7) –
- (a) omit “83, 84C,”;
  - (b) omit “regulations made under paragraph 7 of Schedule 7B below,”;
  - (c) for “that Schedule,” (in the first place it occurs) substitute “Schedule 7B below,”; 25
  - (d) after “Schedule 7B below,” (as inserted by paragraph (c)) insert “regulations made under paragraph 27A of that Schedule,”;
  - (e) omit “regulations made under paragraph 28 of that Schedule, paragraph 30(6) of that Schedule,”.
- (4) In subsection (8) – 30
- (a) omit “83, 84C,”;
  - (b) omit from “paragraph 6” to “paragraph 7 of that Schedule,”;
  - (c) for “, 17(4) and (5) and 24(1) of that Schedule,” substitute “and 17(4) and (5) of Schedule 7B below,”;
  - (d) after “Schedule 7B below,” (as inserted by paragraph (c)) insert “regulations made under paragraph 27A of that Schedule,”; 35
  - (e) omit “regulations made under paragraph 28 of that Schedule,”.
- 40 In section 143 of that Act (orders and regulations), in subsection (9D) –
- (a) omit paragraphs (b), (c) and (e);
  - (b) after paragraph (d) insert – 40
    - “(da) paragraph 27A (regulations about calculation of safety net reconciliation payments);”.
- 41 In Schedule 7 to that Act (non-domestic rating: multipliers), in paragraph 6(4), for the words from “is invalid” to the end substitute “for a financial year is invalid unless it is made on or before 31 December in the preceding financial year.” 45

*Local Government Finance Act 1992*

- 42 In section 52ZF of the Local Government Finance Act 1992 (billing authority’s duty to make substitute calculations where excessive increase in council tax), in subsection (3)(a), omit “revenue support grant,”.
- 43 In section 52ZJ of that Act (major precepting authority’s duty to make substitute calculations where excessive increase in council tax), in subsection (4)(a), omit “revenue support grant,”. 5
- 44 In section 69(1) of that Act (interpretation of Part 1), omit the entry for “revenue support grant” (so far as it has not already been repealed).

*Greater London Authority Act 1999* 10

- 45 (1) Section 86 of the Greater London Authority Act 1999 (provisions supplemental to section 85) is amended as follows.
- (2) In subsection (4D), omit paragraph (b) (but not the “and” after it).
- (3) In subsection (4E)(a), omit “report or”.
- (4) In subsection (4F) – 15
- (a) omit “report or”,
- (b) in paragraph (a), omit “or (b)”, and
- (c) in that paragraph, for “the local government finance report” substitute “the determination of payments made by the Secretary of State under paragraph 13 of Schedule 7B to the Local Government Finance Act 1988”. 20
- 46 In section 99 of the Greater London Authority Act 1999, omit the entry for “local government finance report”.
- 47 In section 102 of that Act (distribution of grants), in subsection (2), omit paragraph (a). 25

*Consequential repeals*

- 48 In consequence of the provision made by section 1 and this Schedule, omit the following provisions –
- (a) in Schedule 10 to the Local Government Finance Act 1992, paragraphs 10, 11, 13 and 15; 30
- (b) in Schedule 13 to that Act, paragraph 84(2);
- (c) in Schedule 7 to the Local Government Act 2003, paragraphs 13 to 15;
- (d) in the Local Government Finance Act 2012, section 2 and Schedule 2.

SCHEDULE 2

POWER TO REDUCE NON-DOMESTIC RATING MULTIPLIERS 35

- 1 Part 3 of the Local Government Finance Act 1988 (non-domestic rating) is amended as follows.
- 2 (1) Section 44 (occupied hereditaments: supplementary) is amended as follows.

- (2) In subsection (4), for “subsection (5)” substitute “subsections (4A) and (5)”.
- (3) After subsection (4) insert –
- “(4A) Where one or more multiplier discounts has effect for the billing authority’s area for the financial year, B is the non-domestic rating multiplier for the area for the financial year.” 5
- (4) In subsection (7), for “subsection (8)” substitute “subsections (7A) and (8)”.
- (5) After subsection (7) insert –
- “(7A) Where one or more multiplier discounts has effect for the billing authority’s area for the financial year, D is the small business non-domestic rating multiplier for the area for the financial year.” 10
- 3 (1) Section 46 (unoccupied hereditaments: supplementary) is amended as follows.
- (2) In subsection (3), for “subsection (4)” substitute “subsections (3A) and (4)”.
- (3) After subsection (3) insert –
- “(3A) Where one or more multiplier discounts has effect for the billing authority’s area for the financial year, B is the non-domestic rating multiplier for the area for the financial year.” 15
- 4 Part 1 of Schedule 7 (non-domestic rating multipliers) is amended as follows.
- 5 (1) Paragraph 3 is amended as follows. 20
- (2) In sub-paragraph (4), at the end insert –
- “This is subject to sub-paragraph (4A) below.”
- (3) After sub-paragraph (4) insert –
- “(4A) If a multiplier discount specified under paragraph 6A below has effect for a billing authority’s area for a chargeable financial year, the small business non-domestic rating multiplier for that area for the year shall be the amount under sub-paragraph (4) above, less – 25
- (a) the multiplier discount, or
- (b) in a case where more than one multiplier discount has effect for the area, the sum of those multiplier discounts.” 30
- 6 (1) Paragraph 3A is amended as follows.
- (2) In sub-paragraph (2) –
- (a) in paragraph (a), for “paragraph 3” substitute “paragraph 3(4)”;
- (b) at the end insert – 35
- “This is subject to sub-paragraph (3) below.”
- (3) After sub-paragraph (2) insert –
- “(3) If a multiplier discount specified under paragraph 6A below has effect for a billing authority’s area for a chargeable financial year, the non-domestic rating multiplier for that area for the year shall be the amount given by sub-paragraph (2) above, less – 40
- (a) the multiplier discount, or

- (b) in a case where more than one multiplier discount has effect for the area, the sum of those multiplier discounts.”
- 7 (1) Paragraph 4 is amended as follows.
- (2) The existing text becomes sub-paragraph (1).
- (3) At the end of that sub-paragraph insert – 5  
“This is subject to sub-paragraph (2) below.”
- (4) After sub-paragraph (1) insert –
- “(2) If a multiplier discount specified under paragraph 6A below has effect for a billing authority’s area for a chargeable financial year, the small business non-domestic rating multiplier for that area for the year shall be the amount given by sub-paragraph (1) above, less – 10
- (a) the multiplier discount, or
- (b) in a case where more than one multiplier discount has effect for the area, the sum of those multiplier discounts.” 15
- 8 (1) Paragraph 4A is amended as follows.
- (2) In sub-paragraph (2) –
- (a) in paragraph (a), for “paragraph 4” substitute “paragraph 4(1)”;  
(b) at the end insert –  
“This is subject to sub-paragraph (3) below.” 20
- (3) After sub-paragraph (2) insert –
- “(3) If a multiplier discount specified under paragraph 6A below has effect for a billing authority’s area for a chargeable financial year, the non-domestic rating multiplier for that area for the year shall be the amount given by sub-paragraph (2) above, less – 25
- (a) the multiplier discount, or
- (b) in a case where more than one multiplier discount has effect for the area, the sum of those multiplier discounts.”
- 9 In paragraph 5(2) –
- (a) after “concerned” insert “under paragraph 3(4) or (as the case may be) 4(1) above”; 30
- (b) after “that year” (in the second place it occurs) insert “under paragraph 3A(2) or (as the case may be) 4A(2) above”.
- 10 In paragraph 6(1), for the words from “calculate” to “year” substitute “calculate – 35
- (a) the small business non-domestic rating multiplier for a chargeable financial year under paragraph 3(4) or (as the case may be) 4(1) above, and
- (b) the non-domestic rating multiplier for a chargeable financial year under paragraph 3A(2) or (as the case may be) 4A(2) above,”. 40

## 11 After paragraph 6 insert –

*“Power to specify multiplier discounts*

- “6A (1) For the purposes of sections 43 and 45 above, a relevant authority may specify an amount (a “multiplier discount”) to be used in calculating the small business non-domestic rating multiplier and the non-domestic rating multiplier for the authority’s area for a chargeable financial year. 5
- (2) In this Schedule “relevant authority” means –
- (a) a billing authority in England;
  - (b) a county council for an area in England for which there is a district council; 10
  - (c) the Greater London Authority.
- (3) Where a relevant authority mentioned in sub-paragraph (2)(b) or (c) above specifies a multiplier discount for its area (“the relevant area”) for a chargeable financial year, the multiplier discount has effect for that year for the area of each billing authority whose area is within the relevant area. 15
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above so as to –
- (a) add any description of local authority in England, or 20
  - (b) vary or remove any description added under paragraph (a),
- and the regulations may make such amendments of this Schedule as appear to the Secretary of State to be necessary or expedient in consequence of any amendment of sub-paragraph (2) above made by the regulations. 25
- 6B (1) A multiplier discount specified for a chargeable financial year must be expressed as –
- (a) a figure,
  - (b) a percentage of the small business non-domestic rating multiplier for the year under paragraph 3(4) or (as the case may be) 4(1) above, or 30
  - (c) a percentage of the non-domestic rating multiplier for the year under paragraph 3A(2) or (as the case may be) 4A(2) above. 35
- (2) A relevant authority may not specify a multiplier discount for a chargeable financial year that is greater than the relevant maximum for that year.
- (3) The relevant maximum, in relation to a relevant authority, is an amount calculated in accordance with provision made in regulations by the Secretary of State. 40
- (4) If a relevant authority specifies a multiplier discount for a chargeable financial year that is greater than the relevant maximum for that year, the authority is to be taken as having specified a multiplier discount of the same amount as the relevant maximum. 45



- 6C (1) A multiplier discount specified by a relevant authority for its area for a chargeable financial year does not have effect unless the relevant authority has complied with the provisions of this paragraph.
- (2) The relevant authority must, on or before the relevant date, notify the Secretary of State that it has specified a multiplier discount for its area for the year. 5
- (3) “The relevant date” is 31 December in the preceding financial year.
- (4) In a case where the relevant authority is an authority mentioned in the first column of the table, the authority must also, on or before the relevant date, notify each of the authorities mentioned in the second column of the table – 10

<i>Relevant authority</i>	<i>Authority to be notified</i>	
A district council for a district in a county for which there is a county council	The county council	15
A county council for an area for which there is a district council	The district council for each district in the county	
A London borough council	The Greater London Authority	
The Greater London Authority	Every London borough council	20

- (5) The relevant authority must also, on or before the relevant date, notify the fire and rescue authority for any area that consists of or includes the relevant authority’s area.
- (6) In sub-paragraph (5) “fire and rescue authority” means – 25
- (a) a metropolitan county fire and rescue authority;
  - (b) a combined fire and rescue authority;
  - (c) the London Fire and Emergency Planning Authority.”
- 12 (1) Part 2 of Schedule 7 (special authority’s multipliers) is amended as follows.
- (2) In paragraph 9(4), in the definition of “A”, after “Schedule” insert “(disregarding any multiplier discount specified under paragraph 6A above)”. 30
- (3) In paragraph 9A(2) –
- (a) in paragraph (b), after “Schedule” insert “(disregarding any multiplier discount specified under paragraph 6A above)”;
  - (b) in paragraph (c), after “Part” insert “(disregarding any multiplier discount so specified)”. 35
- 13 In section 138 of the Local Government Finance Act 1988 (judicial review), in subsection (2), after paragraph (h) insert –
- “(ha) the specification of a multiplier discount under paragraph 6A of Schedule 7 below,”. 40
- 14 In section 139 of that Act (functions to be discharged only by authority), in

- subsection (2), before paragraph (d) insert –
- “(ca) deciding whether to specify a multiplier discount under paragraph 6A of Schedule 7 below and (if so) the amount;”.
- 15 In section 143 of that Act (orders and regulations), after subsection (9) insert – 5
- “(9ZA) Any power to make regulations conferred by paragraph 6A(4) of Schedule 7 shall be exercisable by statutory instrument, and a statutory instrument containing regulations under paragraph 6A(4) of that Schedule (whether alone or with other provision) may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.” 10

## SCHEDULE 3

Section 8

## RELIEF FOR TELECOMMUNICATIONS INFRASTRUCTURE

*Introductory*

- 1 Part 3 of the Local Government Finance Act 1988 (non-domestic rating) is amended as follows. 15

*Local non-domestic rating*

- 2 (1) Section 43 (occupied hereditaments: liability) is amended as follows.
- (2) In subsection (4), after “(4A),” insert “(4E),”.
- (3) After subsection (4D) insert – 20
- “(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula –
- $$\frac{A \times B \times F}{C}$$
- (4F) This subsection applies where – 25
- (a) the hereditament is situated in England,
- (b) on the day concerned, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, and
- (c) any conditions prescribed by the Secretary of State by regulations are satisfied on that day.” 30
- (4) After subsection (8B) insert –
- “(8C) In relation to any hereditament in England in respect of which the subsections of this section mentioned in the first column of the table below each have effect on the day concerned, the chargeable amount shall be calculated in accordance with the corresponding subsection in the second column of the table – 35

<i>Subsections having effect in respect of hereditament</i>	<i>Subsection to be used for calculating chargeable amount</i>	
Subsections (4A) and (4E)	Subsection (4A)	5
Subsections (4E) and (5)	Subsection (5)	
Subsections (4E) and (6A)	Subsection (6A)	
Subsections (4A), (4E) and (5)	Subsection (5)	10
Subsections (4A), (4E) and (6A)	Subsection (6A)	
Subsections (4E), (5) and (6A)	Subsection (5)	
Subsections (4A), (4E), (5) and (6A)	Subsection (5)".	15

- 3 In section 44 (occupied hereditaments: supplementary), at the end insert –
- “(10) F is an amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State by regulations.
- (11) Regulations under subsection (10) may, in particular – 20
- (a) impose duties or confer powers on the valuation officer for a billing authority (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
- (b) make provision as to appeals relating to things done or not done by valuation officers.” 25
- 4 (1) Section 45 (unoccupied hereditaments: liability) is amended as follows.
- (2) In subsection (4), for “subsection (4A)” substitute “subsections (4A) and (4D)”.
- (3) After subsection (4B) insert – 30
- “(4C) Subsection (4D) applies where –
- (a) the hereditament is situated in England,
- (b) on a chargeable day, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, and 35
- (c) any conditions prescribed by the Secretary of State by regulations are satisfied on that day.

- (4D) The chargeable amount for the chargeable day shall be calculated in accordance with the formula –
- $$\frac{A \times B \times T}{C}$$
- where T is an amount prescribed, or calculated in accordance with provision prescribed, by regulations made by the Secretary of State. 5
- (4E) Regulations under subsection (4D) may, in particular –
- (a) impose duties or confer powers on the valuation officer for a billing authority (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values; 10
  - (b) make provision as to appeals relating to things done or not done by valuation officers.”
- 5 In section 47 (discretionary relief), in subsection (1)(b), for “(4B)” substitute “(4D)”.
- 6 In section 57A (transitional provision for 2005 onwards: England), in subsection (3)(b), for “(4B)” substitute “(4D)”.
- 7 In section 67 (interpretation: other provisions), in subsection (7), for “43(6)” substitute “43(4B) (so far as relating to England), (4F) and (6), 45(4D)”.
- Central non-domestic rating*
- 8 In section 54 (central rating: liability), in subsection (4), at the beginning insert “Subject to section 54ZA below,”.
- 9 After section 54 insert –
- “54ZA Relief for telecommunications infrastructure**
- (1) This section applies where –
    - (a) for any day in a chargeable financial year a person’s name is shown in a central non-domestic rating list compiled for England and in force for the year, 25
    - (b) on that day (“the chargeable day”), the condition in subsection (2) is met in relation to any description of hereditament shown against the person’s name in the list, and 30
    - (c) any conditions prescribed by the Secretary of State by regulations are satisfied on that day.
  - (2) The condition in this subsection is met in relation to a description of hereditament if – 35
    - (a) in a case where there is only one hereditament falling within the description, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, or 40
    - (b) in a case where there is more than one hereditament falling within the description, those hereditaments are, taken together, wholly or mainly so used.

- (3) The chargeable amount for the chargeable day in respect of that description of hereditament shall be calculated in accordance with the formula –

$$\frac{A \times B \times T}{C}$$

where –

A, B and C have the same meaning as they have for the purposes of section 54(4), and

T is an amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State by regulations.

- (4) Regulations under this section may, in particular –
- (a) impose duties or confer powers on the central valuation officer (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) make provision as to appeals relating to things done or not done by the central valuation officer.”

- 10 (1) Section 57A (transitional provision for 2005 onwards: England) is amended as follows.

(2) In subsection (2)(a), for “or 54” substitute “, 54 or 54ZA”.

(3) In subsection (3)(b), for “or section 54(4) to (7) above” substitute “section 54(4) to (7) above, or section 54ZA above”.

- 11 In section 67 (interpretation: other provisions), in subsection (7), for “47(2)” substitute “54ZA”.

- 12 In section 63A (disclosure of Revenue and Customs information), in subsection (4) –

(a) after paragraph (a) insert –

“(aa) enabling or assisting the Secretary of State to carry out functions conferred by or under section 53, 54 or 54ZA (central non-domestic rating), or by or under Schedule 9 so far as relating to central non-domestic rating lists;”;

(b) in paragraph (b), omit “the Secretary of State or”.

#### *Consequential amendments*

- 13 (1) The Business Rate Supplements Act 2009 is amended as follows.

(2) In section 13 (chargeable amount) –

(a) after subsection (3) insert –

“(3A) If section 43(4F) of the 1988 Act (telecommunications infrastructure) applies, the amount is calculated by using the formula –

$$\frac{A \times B \times F}{C};$$

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- (b) after subsection (6) insert –
- “(6A) If section 45(4D) of the 1988 Act (telecommunications infrastructure) applies, the amount is calculated by using the formula –
- $$\frac{A \times B \times T}{C};$$
- (c) in subsection (9) –
- (i) after “43(4B),” insert “(4F),”;
  - (ii) after “45(4A)” insert “or (4D)”.
- (3) In section 14 (chargeable amount: supplementary), in subsection (5) –
- (a) for ““E” has the meaning that it has” substitute ““E” and “F” have the meaning that they have”;
  - (b) for ““N” has the meaning that it has” substitute ““N” and “T” have the meaning that they have”.

*Application*

- 14 The amendments made by this Schedule have effect in relation to financial years beginning on or after 1 April 2017 (and accordingly any power to make regulations conferred by virtue of this Schedule includes power to make provision having effect in relation to times before the coming into force of this Schedule). 15
- In this paragraph “financial year” means a period of 12 months beginning with 1 April. 20

## SCHEDULE 4

## Section 19

## INFRASTRUCTURE SUPPLEMENTS: INFORMATION TO BE INCLUDED IN A PROSPECTUS

*The project*

- 1 A description of the work to be undertaken in carrying out the project to which the infrastructure supplement relates. 25
- 2 A description of any work already undertaken in carrying out the project.
- 3 A description of any work undertaken by or on behalf of the relevant authority to assess the feasibility of the project, and an explanation of the conclusions that the authority draws from that work. 30
- 4 A statement that any expenditure for the project is additional to expenditure that is normally incurred by the authority in the exercise of its functions.
- 5 The authority’s estimate of the total cost of the project.
- 6 The authority’s assessment of – 35
  - (a) the likely impact of the imposition of the infrastructure supplement on businesses in the authority’s area;
  - (b) the likely benefits of the project for its area (including in terms of economic development);

	(c) the relationship between the information given under paragraph (a) and the information given under paragraph (b).	
7	If planning permission or any other consent is required for an aspect of the project, information about –	
	(a) whether the consent has been given, and	5
	(b) if it has, when it was given and how a copy of it (and of the application for it) can be obtained.	
8	A description of the expenditure for which the sums the authority receives in respect of the infrastructure supplement are going to be used (and, if they are going to be used for only certain aspects of a project, a description of those aspects), and the authority’s assessment of the impact of that expenditure on the project.	10
9	If some or all of the sums the authority receives in respect of the infrastructure supplement are going to be used to make payments in respect of money loaned for the purpose of providing funding for the project, information about –	15
	(a) the amount of money loaned,	
	(b) the period for which it is loaned,	
	(c) the other principal terms on which it is loaned (in particular, the rates of interest),	20
	(d) the consequences of making payments in respect of the loan earlier than they are required to be made, and	
	(e) the arrangements that the authority would make if it thought that it was necessary for the amount of money loaned to be increased or the period for which it is loaned to be extended.	25
10	An explanation of any arrangements that are going to be made under section 17(5), including in particular –	
	(a) a statement as to which functional body or bodies the arrangements are going to involve, and	
	(b) a description of the expenditure for which sums that the functional body receives in respect of the infrastructure supplement are going to be used.	30
11	An explanation of how the authority expects to discharge the duty under section 17(1) by reference to the expenditure described for the purposes of paragraphs 8 to 10.	35
12	The authority’s policy for providing those liable to pay chargeable amounts with information about expenditure incurred and work undertaken on the project (including, in particular, an explanation of how and when such information is to be provided).	
	<i>The amount of the infrastructure supplement</i>	40
13	The amount the authority expects to raise from the imposition of the infrastructure supplement (and, where the infrastructure supplement is to be imposed for more than one financial year, the amount the authority expects to raise for each financial year).	
14	The amount of the multiplier for each financial year for which the infrastructure supplement is to be imposed.	45



- 15 The amount specified by the authority as the rateable value threshold for the purposes of section 22(2)(a).

*Liability to the infrastructure supplement*

- 16 The authority’s policy on whether section 45 ratepayers are to be liable to the infrastructure supplement. 5
- 17 The date on which the chargeable period is to begin, and its duration.
- 18 An explanation of the rules for the application of the reliefs (if any) to be applied in relation to the infrastructure supplement under section 24.
- 19 An explanation of the arrangements for the collection of sums due in respect of the infrastructure supplement (in particular, as to timing and how the arrangements compare with those for the collection of non-domestic rates). 10

*Variations and contingencies*

- 20 The authority’s policy for deciding whether and to what extent –  
 (a) to vary the amount of the multiplier;  
 (b) to vary the length of the chargeable period; 15  
 (c) to make other variations to the infrastructure supplement.
- 21 The authority’s policy for publicising such variations before they take effect.
- 22 The authority’s policy for a case where it thinks that the project is likely to –  
 (a) cost more than the authority was expecting;  
 (b) take more time to complete than the authority was expecting; 20  
 (c) cost less than the authority was expecting;  
 (d) take less time to complete than the authority was expecting.

SCHEDULE 5

Section 37

BUSINESS IMPROVEMENT DISTRICTS: PROPERTY OWNER ARRANGEMENTS AND LEVY

PART 1 25

PROPERTY OWNER ARRANGEMENTS AND LEVY

- 1 (1) The Local Government Act 2003 is amended as follows.
- (2) In Part 4 (business improvement districts) sections 41 to 59 become Chapter 1 with the title “BID arrangements and levy: England and Wales”.
- (3) After that Chapter insert – 30

## “CHAPTER 2

### PROPERTY OWNER ARRANGEMENTS AND LEVY: ENGLAND

#### *Property owner arrangements*

#### **59A Arrangements with respect to business improvement districts**

- (1) This section applies if— 5
  - (a) a billing authority in England has made BID arrangements in accordance with Chapter 1 with respect to a business improvement district, and
  - (b) those arrangements have not ceased to be in force.
- (2) The billing authority may in accordance with this Chapter make arrangements (“property owner arrangements”) with respect to the business improvement district. 10
- (3) The purpose of property owner arrangements is to enable— 15
  - (a) the projects specified in the arrangements to be carried out for the benefit of the district or those who live, work or carry on any activity in the district, and
  - (b) those projects to be financed (in whole or in part) by a levy (“property owner levy”) imposed on persons who have a relevant property interest.
- (4) A project specified in property owner arrangements made by an authority need not be a project that is specified in BID arrangements made by the authority. 20
- (5) Where a project specified in property owner arrangements made by an authority is a project that is specified in BID arrangements made by the authority, the ways in which the project may be financed by property owner levy include offsetting the amount of a liability for property owner levy against the amount of a liability for BID levy. 25
- (6) A person has a relevant property interest if the person has an interest of a prescribed description in a hereditament that is— 30
  - (a) situated in the district, and
  - (b) shown in the local non-domestic rating list maintained for the billing authority.
- (7) Regulations made for the purposes of subsection (6) may prescribe only freehold, leasehold or commonhold interests.

#### **59B Joint arrangements**

- (1) The Secretary of State may by regulations make provision for or in connection with enabling two or more billing authorities in England to make property owner arrangements with respect to a business improvement district comprising all or part of the area of each of the authorities. 35
- (2) The provision which may be made by regulations under this section includes provision which modifies any provision made by or under this Chapter in its application to such arrangements. 40

### **59C Additional contributions and action**

- (1) The persons specified in subsection (2) may make financial contributions or take action for the purpose of enabling the projects specified in property owner arrangements to be carried out.
- (2) Those persons are – 5
  - (a) the billing authority which has made the arrangements,
  - (b) a county council or parish council any part of whose area falls within the business improvement district, and
  - (c) any other person authorised or required to do so in accordance with the arrangements. 10

### **59D Duty to comply with arrangements**

Where property owner arrangements are in force, the billing authority which made the arrangements must comply with them.

#### *Property owner levy*

### **59E Property owner levy** 15

- (1) Property owner levy is to be imposed in a business improvement district only for periods (“chargeable periods”) falling within the period in which property owner arrangements and BID arrangements are in force in respect of the district.
- (2) The length of any chargeable period, and the day on which it begins, are to be such as may be specified in the property owner arrangements. 20
- (3) The amount of property owner levy for any chargeable period – 25
  - (a) is to be calculated in such manner as may be provided in the property owner arrangements, and
  - (b) may be different for different cases.
- (4) The Secretary of State may by regulations make provision as to the manner in which the amount of property owner levy is to be calculated; and subsection (3)(a) accordingly has effect subject to such provision. 30

### **59F Liability for property owner levy**

- (1) Property owner arrangements must specify the description of persons with a relevant property interest who are to be liable for property owner levy for a chargeable period.
- (2) A person is to be liable for property owner levy for a chargeable period if the person falls within that description at any time within the period. 35
- (3) The amount of a person’s liability for property owner levy for any chargeable period is to be determined in accordance with the property owner arrangements; but this is subject to any regulations made under section 59E(4). 40
- (4) Any amount of property owner levy for which a person is liable is to be paid to the billing authority which made the arrangements.

- (5) The Secretary of State may by regulations make provision for securing that a tenant of a hereditament is not required by reference to the tenancy to make payments the effect of which would be to reimburse the landlord to any extent for amounts payable by the landlord by way of property owner levy. 5
- (6) No regulations under subsection (5) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 10

*Administration etc*

**59G Payments into BID Revenue Account**

- (1) Amounts paid to a billing authority by way of property owner levy with respect to a business improvement district must be credited to the revenue account kept by the authority under section 47(1) for the purposes of BID arrangements made with respect to that business improvement district. 15
- (2) Amounts are to be debited to that account in accordance with the property owner arrangements.
- (3) The Secretary of State may by regulations make further provision in relation to the account for the purposes of this Chapter. 20

**59H Administration of property owner levy etc**

- (1) The Secretary of State may by regulations make provision with respect to the imposition, administration, collection, recovery and application of property owner levy. 25
- (2) The provision which may be made by regulations under this section includes provision –
- (a) corresponding to any provision which may be made by regulations under section 50 or 63 of, or Schedule 9 to, the Local Government Finance Act 1988 (joint owners or occupiers, death and administration of non-domestic rating); 30
- (b) modifying or applying with modifications any provision made by regulations under any of those provisions.
- (3) Nothing in subsection (2) is to be taken as limiting the power conferred by subsection (1). 35

*Procedure*

**59I Proposals for property owner arrangements**

- (1) Property owner arrangements are not to come into force unless proposals for the arrangements (“property owner proposals”) are approved by a ballot (a “property owner ballot”) of the persons with a relevant property interest who are to be liable for the proposed property owner levy. 40
- (2) The Secretary of State may by regulations make provision –

- 
- (a) as to the persons who may draw up property owner proposals,
- (b) as to the procedures to be followed in connection with the drawing up of such proposals,
- (c) as to the matters to be included in such proposals, and 5
- (d) as to the date which may be provided under such proposals for the coming into force of property owner arrangements which give effect to the proposals.
- (3) Subsection (1) is subject to provision made in regulations under section 59Q. 10
- 59J Approval in ballot**
- (1) Property owner proposals are not to be regarded as approved by a property owner ballot unless two conditions are satisfied.
- (2) The first condition is that a majority of persons voting in the ballot have voted in favour of the proposals. 15
- (3) The second condition is that A exceeds B.
- (4) A is such amount as is calculated by reference to the rateable values of hereditaments in the manner prescribed and is attributable to persons who voted in favour of the proposals.
- (5) B is such amount as is calculated by reference to the rateable values of hereditaments in the manner prescribed and is attributable to persons who voted against the proposals. 20
- (6) Regulations making provision for the purposes of subsections (4) and (5) may, in particular, provide for the amounts in question to be calculated by aggregating the rateable values of each hereditament in respect of which a person voted in the ballot. 25
- (7) For the purposes of this section, the rateable value of a hereditament is that shown on the day of the ballot under section 42(4) of the Local Government Finance Act 1988.
- (8) No regulations under subsection (4) or (5) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 30
- (9) Subsection (1) is subject to provision made in regulations under section 59Q. 35
- 59K Combination with ballot on BID proposals, etc**
- (1) Regulations made under section 59Q may, in particular, provide for a property owner ballot –
- (a) to be combined with a ballot held for the purposes of section 54; 40
- (b) to be held at the same time as (but not to be combined with) such a ballot;

- (c) to be held within such period from the date of a ballot held for the purposes of section 49 or 54 as the regulations may prescribe.
- (2) Regulations making provision for a case within subsection (1)(a) may provide for one or other of the following – 5
- (a) for the property owner proposals to be regarded as approved if prescribed conditions are satisfied in relation to them;
- (b) for the proposals to be regarded as approved only if prescribed conditions are satisfied in relation to them and prescribed conditions are satisfied in relation to the matter on which the ballot mentioned in subsection (1)(a) is held. 10
- (3) Provision by virtue of subsection (2) may authorise the person entitled to draw up the property owner proposals to decide which of paragraphs (a) and (b) of that subsection is to provide the basis for the assessment of whether the proposals may be regarded as approved. 15
- (4) A condition prescribed for the purposes of subsection (2) may, in particular, involve weighting a person’s vote by reference to the extent of the person’s liability to BID levy or property owner levy.
- (5) No regulations by virtue of subsection (1) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 20
- (6) Nothing in this section is to be taken as limiting the power conferred by section 59Q. 25
- 59L Power of veto**
- (1) This section applies where property owner proposals are approved by a property owner ballot.
- (2) The billing authority to which the proposals relate may, in prescribed circumstances, veto the proposals within such period from the date of the ballot as may be prescribed. 30
- (3) In deciding whether to exercise the veto, a billing authority is to have regard to such matters as may be prescribed.
- (4) If a billing authority vetoes property owner proposals, it must give notice of the exercise of the veto to the persons entitled to vote in the ballot. 35
- (5) The notice –
- (a) must set out the reasons for the exercise of the veto, and
- (b) must give details of the right of appeal under section 59M. 40
- (6) A copy of the notice must be sent to the Secretary of State.
- 59M Appeal against veto**
- (1) Where a billing authority vetoes property owner proposals, any person who was entitled to vote in the ballot may appeal to the Secretary of State. 45



- (2) The Secretary of State may by regulations make provision in relation to appeals under this section, including provision –
- (a) as to the time by which an appeal is to be made,
  - (b) as to the manner in which an appeal is to be made,
  - (c) as to the procedure to be followed in connection with an appeal, and
  - (d) as to the matters to be taken into account in deciding whether to allow an appeal.

5

### **59N Commencement of property owner arrangements**

- (1) This section applies where property owner proposals are approved by a property owner ballot. 10
- (2) The billing authority concerned must ensure that property owner arrangements which give effect to the proposals are made by the time the arrangements are to come into force in accordance with this section. 15
- (3) Subject to subsection (4), the property owner arrangements are to come into force on such day as may be provided under the property owner proposals.
- (4) If the property owner proposals are vetoed under section 59L, property owner arrangements which give effect to the proposals are not to come into force unless the Secretary of State allows an appeal against the veto under section 59M. 20
- (5) Where the Secretary of State allows such an appeal, property owner arrangements which give effect to the proposals are to come into force on such day as the Secretary of State may determine. 25
- (6) The day determined under subsection (5) must not be earlier than the day mentioned in subsection (3).

### *Miscellaneous*

### **59O Duration of property owner arrangements etc**

- (1) Subject to subsection (2), property owner arrangements made by a billing authority with respect to a business improvement district are to have effect for such period (not exceeding 5 years) as may be specified in the arrangements. 30
- (2) Property owner arrangements made by a billing authority with respect to a business improvement district cease to have effect when there are no longer any BID arrangements in force with respect to that business improvement district. 35
- (3) Property owner arrangements may be renewed for one or more periods each of which must not exceed 5 years, but only if the renewal of the arrangements on that or each occasion is approved by a ballot (a “property owner renewal ballot”) of the persons with a relevant property interest in the business improvement district who are liable for the property owner levy. 40
- (4) The renewal of property owner arrangements is not to be regarded as approved by a property owner renewal ballot unless the two 45



conditions in section 59J which apply to the approval of property owner proposals are satisfied in relation to the renewal of the arrangements.

- (5) The Secretary of State may by regulations make provision –
  - (a) as to the alteration of property owner arrangements, and 5
  - (b) as to the termination of property owner arrangements.
- (6) The provision which may be made by virtue of subsection (5)(a) or (b) includes provision preventing or restricting the alteration or early termination of property owner arrangements.
- (7) Nothing in subsection (6) is to be taken as limiting the power conferred by subsection (5). 10
- (8) No regulations under subsection (5) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 15

#### 59P Information

- (1) Regulations made by the Secretary of State may authorise the disclosure of information to a billing authority in England so as to enable it to identify persons who, as regards a hereditament of the description given in section 59A(6), have an interest of a description prescribed for the purposes of that section. 20
- (2) Regulations made by the Secretary of State may for the purposes of this Chapter confer on a billing authority in England such power as an acquiring authority has under section 5A of the Acquisition of Land Act 1981 (power to require information); and for that purpose the regulations may apply (with or without modifications) –
  - (a) that section;
  - (b) section 5B of that Act (offence);
  - (c) paragraphs 5A to 5E of Schedule 9 to the Local Government Finance Act 1988 (civil penalty); 30
  - (d) provision made by virtue of paragraph 5F of that Schedule.
- (3) Provision by virtue of subsection (2) may not modify a provision so as to impose a penalty greater than that imposed by the provision being modified. 35
- (4) A billing authority in England –
  - (a) may not use information provided to it by virtue of this section except in so far as is necessary for the purposes of this Part, and
  - (b) may not disclose the information (except in accordance with an enactment, in pursuance of an order of a court or with the consent of any person to whom the information relates). 40
- (5) No regulations under subsection (1) or (2) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 45

### **59Q Regulations about ballots**

- (1) The Secretary of State may by regulations make provision in relation to ballots.
- (2) The provision which may be made by regulations under this section includes provision – 5
- (a) as to the timing of ballots;
  - (b) as to the persons with a relevant property interest entitled to vote in a ballot;
  - (c) as to the question to be asked in a ballot;
  - (d) as to the form that ballots may take; 10
  - (e) as to the persons who are to hold ballots;
  - (f) as to the conduct of ballots;
  - (g) conferring power on the Secretary of State to declare ballots void in cases of material irregularity;
  - (h) for or in connection with enabling a billing authority to recover the costs of a ballot from such persons and in such circumstances as may be prescribed. 15
- (3) Nothing in subsection (2) is to be taken as limiting the power conferred by subsection (1).
- (4) No regulations under subsection (1) which include provision of the kind mentioned in subsection (2)(b) shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 20  
25
- (5) In this section “ballot” means a property owner ballot or a property owner renewal ballot.

### **59R Power to make further provision**

- (1) The Secretary of State may by regulations make such supplementary, incidental, consequential or transitional provision as the Secretary of State considers necessary or expedient for the purposes of, in consequence of, or for giving full effect to, any provision made by or under this Chapter. 30
- (2) The provision which may be made under subsection (1) includes provision amending any enactment passed or made before this section comes into force. 35
- (3) No regulations under subsection (1) which include provision amending an Act shall be made by the Secretary of State unless a draft of the statutory instrument containing the regulations (whether containing them alone or with other provisions) has been laid before, and approved by a resolution of, each House of Parliament. 40

### **59S Crown application**

This Chapter binds the Crown.

### **59T Interpretation of Chapter 2**

- (1) In this Chapter – 45

- “BID arrangements” and “BID levy” have the meaning given by section 41;
- “billing authority” means a district council, a unitary county council, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly; 5
- “business improvement district” has the meaning given by section 41;
- “chargeable period” has the meaning given by section 59E(1);
- “enactment” includes an enactment contained in a local or private Act or comprised in subordinate legislation (within the meaning of the Interpretation Act 1978); 10
- “person with a relevant property interest” has the meaning given by section 59A(6);
- “prescribed” means prescribed by regulations made by the Secretary of State; 15
- “property owner arrangements” and “property owner levy” have the meaning given by section 59A;
- “property owner ballot” and “property owner proposals” have the meaning given by section 59I(1);
- “property owner renewal ballot” has the meaning given by section 59O(3); 20
- “unitary county council” means a county council that is the council for a county in which there are no district councils.
- (2) Other expressions which are used in this Chapter and in Part 3 of the Local Government Finance Act 1988 (non-domestic rates) have the same meaning in this Chapter as they have in that Part.” 25

## PART 2

## AMENDMENTS RELATING TO PROPERTY OWNER ARRANGEMENTS AND LEVY

*Town and Country Planning Act 1990*

- 2 In paragraph 15 of Schedule 4B to the Town and Country Planning Act 1990 (neighbourhood development orders: referendum), in sub-paragraph (4), after “in” insert “Chapter 1 of”. 30

*Local Government Finance Act 1992*

- 3 (1) The Local Government Finance Act 1992 is amended as follows.
- (2) In section 31A (calculation of council tax requirement by authorities in England), in subsection (13), after “in” insert “Chapter 1 of”. 35
- (3) In section 32 (calculation of budget requirement by authorities in Wales), in subsection (12A), after “in” insert “Chapter 1 of”.

*Greater London Authority Act 1999*

- 4 In section 99 of the Greater London Authority Act 1999 (council tax: interpretation), in the definition of “BID levy”, after “in” insert “Chapter 1 of”. 40

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*Local Government Act 2003*

- 5 (1) The Local Government Act 2003 is amended as follows.
- (2) In section 41 (arrangements with respect to business improvement districts), in subsection (1), for “Part” substitute “Chapter”.
- (3) In section 42 (joint arrangements), in subsection (2), for “Part” substitute “Chapter”. 5
- (4) In section 47 (BID Revenue Account), in subsection (3), at the end insert “(but in relation to England, this is subject to section 59G(2)).”
- (5) In section 56 (power to make further provision), in subsection (1), for “Part” substitute “Chapter”. 10
- (6) In section 57 (Crown application), for “Part” substitute “Chapter”.
- (7) In section 58 (Wales), in subsection (2)(a), for “Part” substitute “Chapter”.
- (8) In section 59 (interpretation) –
- (a) in subsection (1), for “Part” substitute “Chapter”,
- (b) in subsection (2), for “this Part” (in both places) substitute “this Chapter”, and 15
- (c) in the heading, for “Part 4” substitute “Chapter 1”.

*Business Rate Supplements Act 2009*

- 6 (1) The Business Rate Supplements Act 2009 is amended as follows.
- (2) In section 16 (interaction with BID levies) – 20
- (a) in subsection (1), after “BID levy” insert “or property owner levy”,
- (b) in subsection (2) –
- (i) after “BID levy” insert “or property owner levy”, and
- (ii) at the end insert – 25
- “But this is subject to regulations made under subsection (6).”,
- (c) in subsection (3), after “BID levy” insert “or property owner levy (or both)”,
- (d) in subsection (4), after paragraph (b) (but before the “and” following it) insert – 30
- “(ba) apply consistently in relation to property owner levies”,
- (e) after subsection (4) insert –
- “(4A) The rules relating to BID levy do not need to be the same as the rules relating to property owner levy.”, 35
- (f) omit subsection (5),
- (g) at the end insert –
- “(6) Regulations made by the Secretary of State may provide that a person who would, but for this subsection, be liable to pay each of a business rate supplement, BID levy and property owner levy in respect of the same hereditament is instead to be liable to pay only – 40
- (a) the business rate supplement, and

- (b) either BID levy or property owner levy.”, and
- (h) the heading of section 16 becomes “**Interaction with BID levy and property owner levy**”.
- (3) In section 29(5) (regulations: affirmative procedure), omit paragraphs (g) and (h). 5
- (4) In section 30(2) (interpretation), after the entry for “lower-tier authority” insert –
- |                         |  |    |
|-------------------------|--|----|
| “Property<br>owner levy | Section 59A(3)<br>of the 2003<br>Act”. | 10 |
|-------------------------|--|----|
- (5) In Schedule 1 (information to be included in a prospectus for a BRS), in paragraph 17, for “BRS-BID” substitute “property owner”.
- (6) Omit Schedule 2 (BRS-BID arrangements).

## PART 3

## TRANSITIONAL AND SAVING PROVISION

- 7 (1) The amendments of the Business Rate Supplements Act 2009 (“the 2009 Act”) made by paragraph 6 do not have effect in relation to any BRS-BID arrangements made, or any BRS-BID levy imposed, under Schedule 2 to that Act before this Schedule comes into force. 15
- (2) Sub-paragraph (3) applies in relation to any BRS-BID arrangements made under Schedule 2 to the 2009 Act before this Schedule comes into force (“pre-commencement BRS-BID arrangements”). 20
- (3) Where pre-commencement BRS-BID arrangements would, in the absence of this sub-paragraph, fall to be renewed under section 54(2) of the Local Government Act 2003 (by virtue of paragraph 9(1)(g) of Schedule 2 to the 2009 Act) – 25
- (a) the arrangements, if renewed, must be renewed as if they were property owner arrangements made under Chapter 2 of Part 4 of the Local Government Act 2003, and
- (b) the renewed arrangements are to be regarded as property owner arrangements made under that Chapter. 30
- (4) In this paragraph “BRS-BID arrangements” and “BRS-BID levy” have the meaning given by paragraph 2 of Schedule 2 to the 2009 Act.

# Local Government Finance Bill

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## B I L L

[AS AMENDED IN PUBLIC BILL COMMITTEE]

To make provision about non-domestic rating in England; to amend Chapter 4ZA of Part 1 of the Local Government Finance Act 1992; to confer power on the Greater London Authority and certain local authorities in England to impose levies on non-domestic ratepayers to raise money for expenditure on projects expected to promote economic development; to confer power on certain local authorities in England to impose a levy on persons with certain property interests in a business improvement district to finance projects to be carried out in the district; and for connected purposes.

*Presented by Secretary Sajid Javid  
supported by  
the Prime Minister,  
the Chancellor of the Exchequer,  
Secretary Greg Clark,  
Secretary Jeremy Hunt,  
Secretary Andrea Leadsom and Ben Gummer.*

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*Ordered, by The House of Commons,  
to be Printed, 21 February 2017.*

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