

# Non-Domestic Rating (Public Lavatories) Bill [HL]

## EXPLANATORY NOTES

Explanatory notes to the Bill, prepared by the Ministry of Housing, Communities and Local Government, have been ordered to be published as HL Bill 185 – EN.

## EUROPEAN CONVENTION ON HUMAN RIGHTS

Lord Bourne of Aberystwyth has made the following statement under section 19(1)(a) of the Human Rights Act 1998:

In my view the provisions of the Non-Domestic Rating (Public Lavatories) Bill [HL] are compatible with the Convention rights.



# Non-Domestic Rating (Public Lavatories) Bill [HL]

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**B I L L**

TO

Confer relief from non-domestic rates for hereditaments in England and Wales that consist wholly or mainly of public lavatories; 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:—

**1 Relief from non-domestic rates for public lavatories**

(1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), section 43 (occupied hereditaments: liability) is amended as follows.

(2) In subsection (4), after “(4E),” insert “(4I),”.

(3) After subsection (4H) insert—

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“(4I) Where, on a chargeable day, the hereditament consists wholly or mainly of public lavatories, the chargeable amount for the chargeable day is zero.”

(4) After subsection (8C) insert—

“(8D) In relation to any hereditament in respect of which subsection (4I) and any of subsections (4A), (4E), (5) and (6A) each have effect on the day concerned, the chargeable amount shall be calculated in accordance with subsection (4I).”

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**2 Consequential amendments**

(1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), in section 67(7) (interpretation), after “43(4F)” insert “, (4I)”. 15

(2) In section 13 of the Business Rate Supplements Act 2009 (liability to business rate supplements: chargeable amount)—

- (a) after subsection (3A) insert –  
“(3B) If section 43(4I) of the 1988 Act (public lavatories) applies, the amount is zero.”;
- (b) in subsection (9), after “(4F),” insert “(4I),”.
- (3) The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 (S.I. 2016/1265) are amended in accordance with subsections (4) to (6). 5
- (4) In regulation 6 (special authorities), in paragraph (12), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”.
- (5) In regulation 11 (application of regulation 12: rules for determining chargeable amount), in paragraph (3), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”. 10
- (6) In Schedule 2 (splits and mergers), in paragraphs 4(1)(d) and 5(1)(d), after “under” insert “section 43(4I) of the Act (public lavatories: zero-rating) or”.
- (7) The amendments made by subsections (3) to (6) are without prejudice to any power to make an order or regulations amending or revoking the regulations mentioned in subsection (3). 15

### 3 Extent

This Act extends to England and Wales.

### 4 Commencement and short title

- (1) Sections 1 and 2(1) and (2) come into force in accordance with provision contained in regulations made by the appropriate national authority. 20
- (2) In subsection (1) “the appropriate national authority” means –  
(a) in relation to hereditaments in England, the Secretary of State;  
(b) in relation to hereditaments in Wales, the Welsh Ministers.
- (3) Section 2(3) to (7) comes into force in accordance with provision contained in regulations made by the Secretary of State. 25
- (4) Section 3 and this section come into force on the day on which this Act is passed.
- (5) Any power to make regulations under subsection (1) or (3) is exercisable by statutory instrument. 30
- (6) This Act may be cited as the Non-Domestic Rating (Public Lavatories) Act 2019.



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## **B I L L**

To confer relief from non-domestic rates for hereditaments in England and Wales that consist wholly or mainly of public lavatories; and for connected purposes.

*Lord Bourne of Aberystwyth*

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