



# Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018

## 2018 CHAPTER 1

An Act to make provision enabling relief from non-domestic rates in England and Wales to be conferred in respect of hereditaments used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy; and for connected purposes. [8th February 2018]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Relief for telecommunications infrastructure*

#### **1 Relief from local non-domestic rates: occupied hereditaments**

- (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 “(4A),” insert “(4E),”.
- (3) After subsection (4D) insert—

“(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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

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- (4F) This subsection applies where—
- (a) 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,
  - (b) the day concerned falls before 1 April 2022, and
  - (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the day concerned.
- (4G) The appropriate national authority may by regulations amend paragraph (b) of subsection (4F) above so as to substitute a later date for the date for the time being specified in that paragraph.
- (4H) For the purposes of subsections (4F) and (4G) above the “appropriate national authority” is—
- (a) in relation to England, the Secretary of State;
  - (b) in relation to Wales, the Welsh Ministers.”

(4) After subsection (8B) insert—

“(8C) In relation to any hereditament 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—

<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)
Subsections (4E) and (5)	Subsection (5)
Subsections (4E) and (6A)	Subsection (6A)
Subsections (4A), (4E) and (5)	Subsection (5)
Subsections (4A), (4E) and (6A)	Subsection (6A)
Subsections (4E), (5) and (6A)	Subsection (5)
Subsections (4A), (4E), (5) and (6A)	Subsection (5)”.

(5) In section 44 of that Act (occupied hereditaments: supplementary), at the end insert—

- “(10) F is an amount prescribed, or calculated in accordance with provision prescribed—
- (a) in relation to England, by the Secretary of State by regulations;
  - (b) in relation to Wales, by the Welsh Ministers by regulations.
- (11) Regulations under subsection (10) 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;
  - (b) make provision as to appeals relating to things done or not done by valuation officers.”

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## 2 Relief from local non-domestic rates: unoccupied hereditaments

(1) In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), 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—

“(4C) Subsection (4D) applies where—

- (a) 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,
- (b) the chargeable day falls before 1 April 2022, and
- (c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable 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 appropriate national authority.

(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;
- (b) make provision as to appeals relating to things done or not done by valuation officers.

(4F) The appropriate national authority may by regulations amend paragraph (b) of subsection (4C) so as to substitute a later date for the date for the time being specified in that paragraph.

(4G) For the purposes of subsections (4C) to (4F) the “appropriate national authority” is—

- (a) in relation to England, the Secretary of State;
- (b) in relation to Wales, the Welsh Ministers.”

## 3 Relief from central non-domestic rates

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

(2) In section 54 (central rating: liability), in subsection (4), at the beginning insert “Subject to section 54ZA below,”.

(3) After section 54 insert—

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### “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 in force for the year,
  - (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,
  - (c) the chargeable day falls before 1 April 2022, and
  - (d) any conditions prescribed by the appropriate national authority by regulations are satisfied on the chargeable day.
- (2) The condition in this subsection 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 the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy, 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.
- (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 appropriate national authority by regulations.

- (4) Regulations under subsection (3) 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.
- (5) The appropriate national authority may by regulations amend paragraph (c) of subsection (1) so as to substitute a later date for the date for the time being specified in that paragraph.
- (6) In this section the “appropriate national authority” is—
- (a) in relation to England, the Secretary of State;

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(b) in relation to Wales, the Welsh Ministers.”

### *Supplementary and final provisions*

## **4 Consequential provision**

- (1) The Schedule (which contains consequential amendments) has effect.
- (2) The appropriate national authority may by regulations make provision that is consequential on any provision of this Act.
- (3) For the purposes of this section the “appropriate national authority” is—
  - (a) in relation to England, the Secretary of State;
  - (b) in relation to Wales, the Welsh Ministers.
- (4) The power to make regulations under this section—
  - (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) 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.
- (5) A statutory instrument that contains (whether alone or with other provision) regulations made by the Secretary of State 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.
- (6) Any other statutory instrument containing regulations made by the Secretary of State under this section is subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) A statutory instrument that contains (whether alone or with other provision) regulations made by the Welsh Ministers 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, the National Assembly for Wales.
- (8) Any other statutory instrument containing regulations made by the Welsh Ministers under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.
- (9) In this section “primary legislation” means—
  - (a) an Act of Parliament;
  - (b) a Measure or Act of the National Assembly for Wales.

## **5 Financial provision**

There is to be paid out of money provided by Parliament any increase attributable to this Act in the sums payable under any other Act out of money so provided.

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## **6 Extent, application and short title**

- (1) This Act extends to England and Wales only.
- (2) The amendments made by this Act 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 Act includes power to make provision having effect in relation to times before the coming into force of this Act, provided that it does not increase any person's liability to non-domestic rates under Part 3 of the Local Government Finance Act 1988.
- (3) In subsection (2) "financial year" means a period of 12 months beginning with 1 April.
- (4) This Act may be cited as the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018.

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## SCHEDULE

Section 4

### CONSEQUENTIAL AMENDMENTS

#### *Government Finance Act 1988*

- 1 Part 3 of the Local Government Finance Act 1988 (non-domestic rating) is amended as follows.
- 2 In section 47 (discretionary relief), in subsection (1)(b), for “(4B)” substitute “(4D)”.
  - 3 (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)—
      - (a) for “(4B)” substitute “(4D)”;
        - (b) for “or section 54(4) to (7) above” substitute “section 54(4) to (7) above, or section 54ZA above”.
  - 4 (1) Section 58 (special provision for 1995 onwards) is amended as follows.
    - (2) In subsection (2)(a), for “or 54” substitute “, 54 or 54ZA”.
    - (3) In subsection (3)(b)—
      - (a) for “(4B)” substitute “(4D)”;
        - (b) for “or section 54(4) to (7) above” substitute “section 54(4) to (7) above, or section 54ZA above”.
  - 5 In section 63A (disclosure of Revenue and Customs information), in subsection (4)(b), for “or 54” substitute “, 54 or 54ZA”.
  - 6 In section 67 (interpretation: other provisions), in subsection (7)—
    - (a) for “43(6)” substitute “43(4F) and (6), 45(4D)”;
      - (b) for “47(2)” substitute “54ZA”.
  - 7 In section 143 (orders and regulations)—
    - (a) in subsection (3), for “(3A)” substitute “(3ZA)”;
      - (b) after subsection (3) insert—

“(3ZA) The power to make regulations under section 43(4G), 45(4F) or 54ZA(5) is exercisable by statutory instrument, and a statutory instrument containing any such regulations (whether alone or with other provision) may not be made—

        - (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
        - (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of the National Assembly for Wales.”

#### *Business Rate Supplements Act 2009*

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

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(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

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

(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”.