

Appendix C

Local Government Finance Act 1988

1988 c. 41

Part III

Local rating

Section 47

47 Discretionary relief.

(1) Where [F1 the condition mentioned in subsection (3) below is fulfilled] for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—

(a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [F2 billing authority] concerned, and

(b) sections [F3 43(4) to (6B)] and 44 above, sections [F4 45(4) to (4B)] and 46 above, [F5 regulations under [F6 section 57A or 58] below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.

F7(2).

(3) The F8... condition is that, during a period which consists of or includes the chargeable day, a decision of the [F2 billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

F9(3A).

F9(3B).

F9(3C).

F9(3D).

(4) A determination under subsection (1)(a) above—

(a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;

(b) may be such that the chargeable amount for the day is 0;

(c) may be varied by a further determination of the authority under subsection (1)(a) above.

(5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under [F10 section 57A or 58] below and of any provision of or made under Schedule 7A below shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.

[F11(5A) So far as a decision under subsection (3) above would have effect where none of section 43(6) above, section 43(6B) above and subsection (5B) below applies, the billing authority may make

the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the interests of persons liable to pay council tax set by it.

(5B) This subsection applies on the chargeable day if—

(a) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations—

(i) none of which is established or conducted for profit, and

(ii) each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts, or

(b) the hereditament—

(i) is wholly or mainly used for purposes of recreation, and

(ii) all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

(5C) A billing authority in England, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Secretary of State.

(5D) A billing authority in Wales, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Welsh Ministers.]

(6) A decision under subsection (3) above may be revoked by a further decision of the authority.

(7) A decision under subsection (3) above is invalid as regards a day if made [F12 more than six months] after the end of the financial year in which the day falls.

(8) The Secretary of State may make regulations containing provision—

(a) requiring notice to be given of any determination or decision;

(b) limiting the power to revoke a decision or vary a determination;

(c) as to other matters incidental to this section.

[F13(8A) This section does not apply where the hereditament is an excepted hereditament.]

(9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by

F14[(a) a billing authority; or

(b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees][F15; or

(c) a functional body, within the meaning of the Greater London Authority Act 1999].

[F16(10) This section does not apply where the hereditament is zero-rated under section 45A.]