

Non-Domestic Rating (Property in Common Occupation) Bill

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1 Hereditaments occupied by the same person

In Part 3 of the Local Government Finance Act 1988 (non-domestic rating), in section 64 (hereditaments), after subsection (3) insert –

- “(3ZA) In relation to England, where –
- (a) two or more hereditaments (whether or not in the same building) are occupied by the same person,
 - (b) the hereditaments meet the contiguity condition (see subsection (3ZB)), and
 - (c) none of the hereditaments is used for a purpose which is wholly different from the purpose for which any of the other hereditaments is used,
- the hereditaments shall be treated as one hereditament.
- (3ZB) The hereditaments meet the contiguity condition if –
- (a) at least two of the hereditaments are contiguous, and
 - (b) where not all of the hereditaments are contiguous with each other –
 - (i) one or more of the other hereditaments is contiguous with one or more of the hereditaments falling within paragraph (a), and
 - (ii) each of the remaining hereditaments (if any) is contiguous with at least one hereditament that falls within sub-paragraph (i) or this sub-paragraph.
- (3ZC) For the purposes of subsection (3ZB) two hereditaments are contiguous if –
- (a) some or all of a wall of one hereditament forms all or part of a wall of the other hereditament, or
 - (b) some or all of the floor of one hereditament forms all or part of the ceiling of the other hereditament.”

2 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 2010.
In this subsection “financial year” means a period of 12 months beginning with 1 April.
- (3) This Act may be cited as the Non-Domestic Rating (Property in Common Occupation) Act 2018.