
STATUTORY INSTRUMENTS

2010 No. 1655

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2010

<i>Made</i>	- - - -	<i>24th June 2010</i>
<i>Laid before Parliament</i>		<i>28th June 2010</i>
<i>Coming into force</i>	- -	<i>23rd July 2010</i>

The Secretary of State, in exercise of the powers conferred by sections 43(4B)(a), 44(9)(a), 143(1) and (2) of the Local Government Finance Act 1988(1), makes the following Order:

Citation, application, and commencement

1. This Order, which applies to England only, may be cited as the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2010 and shall come into force on 23rd July 2010.

Amendment of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004

2.—(1) The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004(2) is amended as follows.

(2) In article 6, at the beginning of paragraph (1), before “The amount of E”, insert “Except where article 7(1) applies,”.

(3) After article 6, add—

(1) 1988 c.41. Section 43 has been amended by section 117 of and Schedule 13 to the Local Government Finance Act 1992 (c.14), section 1 of and Schedule 1 to the Local Government and Rating Act 1997 (c.29), section 127 of and Schedule 8 to the Postal Services Act 2000 (c.26), sections 1 and 3 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c.14) and sections 61, 63 and 64 of the Local Government Act 2003 (c.26). Section 43(4)(B) was inserted by section 61 of that Act. Section 44 has been amended by sections 139 and 194 of and Schedules 5 and 12 to the Local Government and Finance Act 1989 (c.42), section 117 of and Schedule 13 to the Local Government Finance Act 1992 (c.14) and section 61 of the Local Government Act 2003 (c.26).

(2) S.I. 2004/3315. Article 6 has been amended by S.I. 2009/354 and S.I.2009/3175. Other amendments have been made to S.I. 2004/3315 which are not relevant to this Order.

“Amount of E between 1st October 2010 and 30th September 2011

7.—(1) This article applies where the chargeable day for which small business rate relief is sought falls on a date in the period beginning with 1st October 2010 and ending on 30th September 2011.

(2) The amount of E prescribed for the purposes of subsection 44(9) of the Act, where the rateable value of the hereditament shown in the local non-domestic rating list for the chargeable day for which small business rate relief is sought—

- (a) is not more than £6,000, shall be 5,000,000;
- (b) is more than £6,000 and not more than £12,000, shall be, subject to paragraph (3), the amount derived from dividing 6000 by the figure reached by subtracting 6000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day; and
- (c) is more than £12,000 and not more than the amount prescribed, as regards the hereditament, in article 3(3), shall be 1.

(3) Amounts calculated under paragraph (2)(b) shall be calculated to three decimal places only—

- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
- (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.”.

Signed by authority of the Secretary of State for Communities and Local Government

Bob Neill
Parliamentary Under Secretary of State
Department for Communities and Local
Government

24th June 2010

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for an increase in the level of Small Business Rate Relief between 1st October 2010 and 30th September 2011.

Article 2 amends the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004 in order to increase the level of relief temporarily.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.