

2015 No. 106

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Small Business Rate Relief)
(England) (Amendment) Order 2015**

<i>Made</i>	- - - -	<i>2nd February 2015</i>
<i>Laid before Parliament</i>		<i>4th February 2015</i>
<i>Coming into force</i>	- -	<i>2nd March 2015</i>

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

Application, citation, and commencement

1. This Order, which applies in relation to England only, may be cited as the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2015 and comes into force on 2nd March 2015.

Amendment of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012

2.—(1) The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012(b) is amended as follows.

(2) In the heading of article 4 for “31st March 2015” substitute “31st March 2016”.

(3) In article 4(1) for “31st March 2015” substitute “31st March 2016”.

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

2nd February 2015

Kris Hopkins
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 to make provision for a continued temporary increase in the level of small business rate relief for the financial year beginning on 1st April 2015, which would otherwise have ended on 31st March 2015.

(a) 1988 c.41. Subsection (9) was inserted into section 44 by the Local Government Act 2003 (c.26), section 61(5).

(b) S.I. 2012/148. This instrument was amended by S.I. 2013/15 and S.I. 2014/43.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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